

EXHIBIT B

**SUMMARY OF TIME CHARGES AND HOURLY RATES BY PROFESSIONAL FOR
PERIOD FROM AUGUST 1, 2009 THROUGH OCTOBER 31, 2009**

Name of Professional & Title	Year Admitted to Practice	Billing Rate	Total Hours Billed	Fee Totals
Richard M. Pachulski, Partner	1979	895.00	38.10	\$34,099.50
Dean A. Ziehl, Partner	1978	795.00	0.10	\$82.50
Robert J. Feinstein, Partner	1982	825.00	30.80	\$25,410.00
John A. Morris, Partner	1991	725.00	89.50	\$64,887.50
Andrew W. Caine, Partner	1983	695.00	3.60	\$2,502.00
Stanley E. Goldich, Partner	1980	725.00	34.70	\$25,157.50
Jeffrey N. Pomerantz, Partner	1989	725.00	161.40	\$117,015.00
Iain A.W. Nasatir, Partner	1983	675.00	1.90	\$1,320.50
Henry C. Kevane, Partner	1986	675.00	0.10	\$72.50
Jason S. Pomerantz, Of Counsel	1991	525.00	0.90	\$472.50
Beth E. Levine, Of Counsel	1992	525.00	47.90	\$25,147.50
David A. Abadir, Associate	2008	395.00	27.70	\$10,941.50
Beth D. Dassa, Paralegal	N/A	225.00	8.00	\$1,800.00
Felice S. Harrison, Paralegal	N/A	225.00	2.30	\$517.50
Michael Matteo, Paralegal	N/A	195.00	10.90	\$2,125.50
Andrew C. Sahn, Paralegal	N/A	150.00	28.90	\$4,335.00
TIME CHARGES TOTAL:			486.80	\$315,886.50
				\$315,886.50

Total Hours: 486.80

Blended Hourly Rate: \$648.90
(Attorneys and Paralegals)

Blended Hourly Rate: \$703.25
(Attorneys)

EXHIBIT C

SUMMARY OF SERVICES BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees Requested
Asset Analysis/Recovery	9.30	\$6,735.50
Asset Disposition	18.60	\$13,515.00
Avoidance Actions	6.10	\$4,314.50.50
Case Administration	13.60	\$3,736.00
Canada	1.70	\$1,232.50
Claims Administration/Objections	178.90	\$103,883.00
Compensation of Professionals	24.90	\$9,118.50
Employee Benefits/Pension	1.20	\$906.00
Executory Contracts	0.60	\$369.00
General Creditors Committee	23.70	\$13,586.50
Hearings	3.80	\$2,755.00
Litigation	6.60	\$4,835.00
Meeting of Creditors	1.20	\$990.00
Operations	0.90	\$652.50
Plan & Disclosure Statement	138.90	\$108,115.50
Plan Implementation	17.70	\$12,934.50
Retention of Professionals	1.60	\$1,020.00
Stay Litigation	0.10	\$72.50
Tax Issues	3.30	\$2,392.50
Travel (billed at 50% of regular hourly rate)	34.10	\$24,722.50
TOTAL SERVICES BILLED:	486.80	\$315,886.50

PACHULSKI STANG ZIEHL & JONES LLP

10100 Santa Monica Boulevard
11th Floor
Los Angeles, CA 90067

August 31, 2009

Invoice Number **85654** **12304 00002** **JNP**

Ramona Neal
Hewlett-Packard Company
11307 Chinden Blvd. MS 314
Boise, ID 83714

Balance forward as of last invoice, dated: July 31, 2009	\$366,614.26
Payments received since last invoice, last payment received -- September 11, 2009	\$317,294.76
Net balance forward	<u>\$49,319.50</u>

Re: Circuit City committee representation

Statement of Professional Services Rendered Through

08/31/2009

			Hours	Rate	Amount
	Asset Analysis/Recovery[B120]				
07/09/09	IAWN	Review directors & officers policies summarily and respond to Jeffrey N. Pomerantz email regarding salient dates	0.70	695.00	\$486.50
08/02/09	JAM	Review board documents.	2.20	725.00	\$1,595.00
08/03/09	JAM	Complete review of Board documents and outline.	2.70	725.00	\$1,957.50
08/17/09	RJF	Review document regarding Schoohover, email JM.	0.30	825.00	\$247.50
08/18/09	IAWN	Review Jeffrey N. Pomerantz email re Creditor Committee and insurance coverage issues.	0.10	695.00	\$69.50
08/18/09	IAWN	Review insurance policies re coverage	0.90	695.00	\$625.50
08/18/09	IAWN	Office conference with Jeffrey N. Pomerantz re analysis of insurance	0.20	695.00	\$139.00
	Task Code Total		<u>7.10</u>		<u>\$5,120.50</u>

Avoidance Actions

08/19/09	AWC	Review updated FTI analyses, and emails with Jeffrey N. Pomerantz and Atkinson regarding issues.	0.60	695.00	\$417.00
08/20/09	AWC	Discussion with J.N. Pomerantz re preference issues, review data and draft email to J.N. Pomerantz re issues with data analyses.	0.80	695.00	\$556.00
08/20/09	JNP	Email to I. Fredericks and G. Galardi re preference issues.	0.10	725.00	\$72.50
08/20/09	JNP	Conference with I. Fredericks re preference issues and	0.20	725.00	\$145.00

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		analysis.			
08/20/09	JNP	Email to G. Galardi re preference issues.	0.10	725.00	\$72.50
08/20/09	JNP	Conference with A. Caine re preference issues and analysis.	0.20	725.00	\$145.00
08/25/09	JNP	Review and respond to email from M. Atkinson regarding preferences.	0.10	725.00	\$72.50
08/31/09	AWC	Emails with JNP re preference issues.	0.10	695.00	\$69.50
08/31/09	JNP	Email to Andrew W. Caine regarding preference issues.	0.10	725.00	\$72.50
Task Code Total			2.30		\$1,622.50

Asset Disposition [B130]

08/03/09	SEG	Review Lazaroff emails re Georgia property sale.	0.10	725.00	\$72.50
08/07/09	SEG	Review Liberi and Jeff Pomerantz emails re IP auction and emails to Pomerantz and Liberi re same.	0.20	725.00	\$145.00
08/10/09	SEG	Review Fredericks and Jeff Pomerantz emails re San Jose auction and bid and emails to Jeff Pomerantz and Fredericks re same.	0.30	725.00	\$217.50
08/11/09	SEG	Review Fredericks email re sale of 800.com IP asset and right of last refusal and review Agreement and emails to Jason Pomerantz, Rob Feinstein and Atkinson and research re rejection of right of first/last refusal.	1.30	725.00	\$942.50
08/11/09	SEG	Follow up with Rob Feinstein and Jeff Pomerantz re IP sale and proposed break up fee.	0.10	725.00	\$72.50
08/12/09	SEG	Review email re auction and telephonic appearance at auction of San Jose Property and preparation of notes re same.	1.10	725.00	\$797.50
08/12/09	SEG	Teleconference with Fredericks re sale of IP.	0.30	725.00	\$217.50
08/12/09	SEG	Review Hazan and Fredericks emails and proposed memorandum to buyers re sale of IP, right of last refusal and proposed break up and emails to Streambank and Skadden and preparation of revisions to Memorandum and review Fried emails re same.	0.70	725.00	\$507.50
08/12/09	SEG	Review filings re rejection of right of last refusal and Vanity limited objection to sale of IP and email to Fried, Fredericks and Hazan re same.	0.50	725.00	\$362.50
08/13/09	SEG	Review Hazen and Fredericks emails re sale of IP and discussions and issues with Vanity and email re same.	0.30	725.00	\$217.50
08/14/09	SEG	Review Jeff Pomerantz emails re sale of Virgil Place property and review stalking horse bids and letter and emails to Jeff Pomerantz re same.	0.40	725.00	\$290.00
08/16/09	SEG	Review Jeff Pomerantz emails re bids for IP assets and review documents and bids and emails to Aktinson, Streambank and Skadden re same.	0.60	725.00	\$435.00
08/17/09	SEG	Review emails and documents re bids for IP assets, auction and summaries of bids and email re same.	0.70	725.00	\$507.50
08/18/09	JNP	Review bids and related materials regarding Virgil property auction.	0.20	725.00	\$145.00
08/18/09	SEG	Participate in auctions re sale of IP assets and discussions	4.50	725.00	\$3,262.50

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		with Streambank and Debtors and emails re same.			
08/18/09	SEG	Review Jeff Pomerantz email and follow up re Hollywood property auction.	0.10	725.00	\$72.50
08/18/09	SEG	Review Fried and Jeff Pomerantz emails re auction results and review notes and preparation of emails to Pomerantz and memo re IP auction.	1.40	725.00	\$1,015.00
08/18/09	RJF	Review reports on IP auction.	0.30	825.00	\$247.50
08/20/09	JNP	Participate in Virgin Hollywood auction.	1.20	725.00	\$870.00
08/20/09	SEG	Review Jeff Pomerantz and Fredericks emails re auction.	0.10	725.00	\$72.50
08/21/09	SEG	Review email and documents re Smythe bid.	0.20	725.00	\$145.00
08/24/09	JNP	Participate on auction call for Georgia property.	0.50	725.00	\$362.50
08/26/09	JNP	Conference with Stanley E. Goldich regarding intellectual property auction.	0.20	725.00	\$145.00
08/26/09	JNP	Email to G. Galardi regarding intellectual property auction.	0.10	725.00	\$72.50
08/26/09	JNP	Conference with E. Friedman regarding intellectual property auction.	0.20	725.00	\$145.00
08/26/09	SEG	Review Fredericks email re offer for 800.com and telephone call to Fredericks and email to Fredericks and Galardi and discussion with Jeff Pomerantz and review information re auction and memo to Jeff Pomerantz re same.	0.70	725.00	\$507.50
08/26/09	SEG	Review Fried and Jeff Pomerantz emails re IP auction and hearing and telephone call to Fried re same.	0.10	725.00	\$72.50
08/27/09	SEG	Review CPO report re IP auctions and Alpine data.	0.20	725.00	\$145.00
08/28/09	SEG	Review offer for Visa class action receivable.	0.10	725.00	\$72.50
08/28/09	SEG	Review Jeff Pomerantz email re status re Systemax fax request and email to Jeff Pomerantz and review files and email to Debtors' counsel re same.	0.20	725.00	\$145.00
08/29/09	SEG	Review Foley email re provision of files to Systemax and email to Jeff Pomerantz re same.	0.10	725.00	\$72.50
Task Code Total			17.00		\$12,355.00

Case Administration [B110]

08/03/09	JNP	Creditor re status of case.	0.10	725.00	\$72.50
08/03/09	JNP	Conference with creditor regarding status of case.	0.10	725.00	\$72.50
08/07/09	MAM	Update critical dates memorandum.	0.30	195.00	\$58.50
08/17/09	RMP	Review weekly update memo and conference with Jeff Pomerantz regarding same.	0.60	895.00	\$537.00
08/18/09	JNP	Review misc. pleadings.	0.20	725.00	\$145.00
08/19/09	JNP	Conference with interested party re case status.	0.10	725.00	\$72.50
08/20/09	JNP	Review pleadings and issues.	0.20	725.00	\$145.00
08/20/09	BDD	Create distribution list re omission of PBGC and DDRC contacts	0.20	225.00	\$45.00
08/20/09	BDD	Conversation with J. Pomerantz re email distribution list	0.10	225.00	\$22.50
08/21/09	MAM	Update critical dates memorandum.	0.50	195.00	\$97.50
08/24/09	JNP	Conference with creditor regarding case status.	0.10	725.00	\$72.50

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08/28/09	MAM	Update and distribute critical dates memorandum.	1.20	195.00	\$234.00
Task Code Total			3.70		\$1,574.50

Claims Admin/Objections[B310]

08/05/09	JNP	Conference with creditor counsel re status of case.	0.10	725.00	\$72.50
08/05/09	SEG	Review Snow and Kumar emails re IBM revisions to Stipulation and review prior draft and new draft and email to Kumar and review Kumar email re same.	0.30	725.00	\$217.50
08/05/09	SEG	Email to Freedman re IBM stipulation.	0.20	725.00	\$145.00
08/05/09	SEG	Review Dosunmu and Jeff Pomerantz emails re settlement with Bond Circuit.	0.10	725.00	\$72.50
08/06/09	SEG	Follow up with Kumar re IBM settlement and review Belmonte and Dybing emails and emails to Tavenner and Beran and review Kumar emails re same.	0.30	725.00	\$217.50
08/07/09	SEG	Review Kumar update re IBM settlement and settlement procedures order and email re same.	0.10	725.00	\$72.50
08/10/09	SEG	Review Kumar email re IBM stipulation and emails to Kumar, Beran and Tavenner and review Tavenner emails re same.	0.10	725.00	\$72.50
08/10/09	SEG	Review Belmonte and Kumar emails re filing of IBM stipulation.	0.10	725.00	\$72.50
08/10/09	SEG	Review Orders re settlement procedures and NTIA recoupment.	0.10	725.00	\$72.50
08/11/09	SEG	Review Fredericks email chain and Galardi email re rebate claims.	0.10	725.00	\$72.50
08/11/09	SEG	Review filings re settlements with IBM and Verizon.	0.30	725.00	\$217.50
08/11/09	SEG	Review Fredericks email and pleadings re settlements with TWG, SPI and Assurant/GE re global warranty settlements and claims and payments thereunder.	0.50	725.00	\$362.50
08/13/09	SEG	Review Foley email re late filed claim and email re same.	0.10	725.00	\$72.50
08/13/09	SEG	Review Beran and Rick Gruber emails re ION settlement.	0.10	725.00	\$72.50
08/17/09	JNP	Weekly call with I. Fredericks , FTI and M. Atkinson re claims issues.	0.80	725.00	\$580.00
08/17/09	JNP	Review I. Fredericks email re call re claims issues.	0.10	725.00	\$72.50
08/17/09	SEG	Review numerous notices of claims transfers.	0.10	725.00	\$72.50
08/18/09	JNP	Email to Stanley E. Goldich regarding PBGC claims.	0.10	725.00	\$72.50
08/19/09	SEG	Review emails re executions of IBM Stipulation	0.10	725.00	\$72.50
08/19/09	SEG	Review Atkinson email and analysis of PBGC underfunding claim.	0.20	725.00	\$145.00
08/19/09	SEG	Review pleadings re settlement with Technuity and email to Jeff Pomerantz re same.	0.20	725.00	\$145.00
08/21/09	SEG	Review information and documents re PBGC claims and telephone call to Jeff Pomerantz re same.	0.20	725.00	\$145.00
08/21/09	SEG	Review numerous notices of claims transfers.	0.10	725.00	\$72.50
08/24/09	SEG	Teleconference with Jeff Pomerantz re issues re PBGC claims.	0.40	725.00	\$290.00

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08/24/09	SEG	Review pleadings re Debtors Motion to dismiss WARN Act complaint.	0.20	725.00	\$145.00
08/26/09	SEG	Follow up with Galardi re PBGC claims.	0.10	725.00	\$72.50
08/27/09	SEG	Review Jeff Pomerantz emails re Assurant/global warranty settlements and review documents and emails to Jeff Pomerantz re same.	0.20	725.00	\$145.00
08/28/09	JNP	Review and respond to emails regarding merchandise claims and related.	0.20	725.00	\$145.00
08/28/09	SEG	Review Jeff Pomerantz and Fredericks emails re claims issues and emails to Jeff Pomerantz re same.	0.50	725.00	\$362.50
08/31/09	JNP	Participate in weekly meeting on claims issues.	0.70	725.00	\$507.50
Task Code Total			6.70		\$4,857.50

Compensation Prof. [B160]

08/03/09	BDD	Email to J. Pomerantz re July invoice	0.10	225.00	\$22.50
08/04/09	BDD	Preparation of PSZJ's June monthly fee statement	0.20	225.00	\$45.00
08/04/09	BDD	Email to J. Pomerantz re June monthly fee statement	0.10	225.00	\$22.50
08/05/09	BDD	Email to F. Harrison re reconciliation of fees owed to PSZJ	0.10	225.00	\$22.50
08/05/09	BDD	Email to F. Harrison re payment ledger	0.10	225.00	\$22.50
08/06/09	JNP	Review and reconcile monthly fees.	0.10	725.00	\$72.50
08/06/09	FSH	Review all fee request for the last 8 months and chart of payments and reconcile discrepancy in amounts owing. Prepare analysis and correspondence to attorney.	2.00	225.00	\$450.00
08/06/09	FSH	Review and respond to various emails with Jeff Pomerantz regarding payment of May bill and deadline date within which a party may object to fee request.	0.30	225.00	\$67.50
08/14/09	DAA	Review monthly fee statements of FTI for June-July	0.60	395.00	\$237.00
08/14/09	DAA	Review monthly fee statements of McGuireWoods for June-July	0.60	395.00	\$237.00
08/18/09	JNP	Review monthly bill.	0.20	725.00	\$145.00
08/18/09	BDD	Review of fee procedures order re 3rd interim fee application	0.10	225.00	\$22.50
08/19/09	BDD	Email to J. Pomerantz re July bill	0.10	225.00	\$22.50
08/19/09	BDD	Email to M. Lyles re invoice	0.10	225.00	\$22.50
08/19/09	BDD	Email to M. Lyles re July invoice	0.10	225.00	\$22.50
08/20/09	JNP	Review fee letter.	0.10	725.00	\$72.50
08/20/09	BDD	Preparation of PSZJ July monthly fee statement letter	0.20	225.00	\$45.00
08/28/09	BDD	Email to J. Pomerantz re Kelley Drye expenses	0.10	225.00	\$22.50
08/28/09	BDD	Review expense sheets re Kelley Drye expenses	0.10	225.00	\$22.50
Task Code Total			5.30		\$1,596.50

General Creditors Comm. [B150]

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08/03/09	DAA	Review docket; update weekly memorandum to the committee	0.30	395.00	\$118.50
08/04/09	RJF	Review weekly memo and email to committee regarding status.	0.50	825.00	\$412.50
08/04/09	JNP	Review and revise weekly memo and email to committee.	0.30	725.00	\$217.50
08/04/09	JNP	Review and revise weekly memo and email to committee.	0.30	725.00	\$217.50
08/04/09	DAA	Update weekly update memorandum to committee and critical dates memorandum	1.10	395.00	\$434.50
08/04/09	DAA	Call from creditor regarding Circuit City bankruptcy process	0.20	395.00	\$79.00
08/04/09	DAA	Attention to email of J. Pomerantz regarding update on plan of liquidation	0.10	395.00	\$39.50
08/05/09	SEG	Review Jeff Pomerantz status update and email re same.	0.10	725.00	\$72.50
08/06/09	SEG	Review Jeff Pomerantz emails and emails to Jeff Pomerantz re update to Committee re IBM settlement and email to Committee re same.	0.30	725.00	\$217.50
08/07/09	SEG	Review filings for Weekly Update.	0.10	725.00	\$72.50
08/13/09	SEG	Review files re pending matters and issues.	0.20	725.00	\$145.00
08/13/09	SEG	Review filings for Weekly Update.	0.10	725.00	\$72.50
08/14/09	SEG	Review Jeff Pomerantz and David Abadir emails re weekly update and scan draft weekly update.	0.20	725.00	\$145.00
08/14/09	DAA	Attention to email of J. Pomerantz regarding plan and disclosure statement	0.10	395.00	\$39.50
08/14/09	DAA	Review docket and update critical dates list	0.50	395.00	\$197.50
08/14/09	DAA	Draft weekly update memorandum to committee summarizing all motions filed since August 3, 2009	3.20	395.00	\$1,264.00
08/14/09	DAA	Attention to emails of M. Matteo regarding critical dates memorandum; draft email responses	0.20	395.00	\$79.00
08/15/09	SEG	Emails to David Abadir re Weekly Update and review drafts and preparation of comments and review information re same.	1.30	725.00	\$942.50
08/15/09	DAA	Update weekly memorandum to committee	1.10	395.00	\$434.50
08/15/09	DAA	Attention to email of S. Goldich regarding rejection of Vanity contract	0.20	395.00	\$79.00
08/16/09	JNP	Review and forward weekly memo to committee.	0.20	725.00	\$145.00
08/16/09	SEG	Review Jeff Pomerantz email to Committee re conference call and Weekly Update and review update.	0.20	725.00	\$145.00
08/17/09	JNP	Conference with E. Friedman re committee call.	0.20	725.00	\$145.00
08/17/09	JNP	Participate on committee call.	0.80	725.00	\$580.00
08/17/09	SEG	Review Protiviti financial update.	0.20	725.00	\$145.00
08/17/09	SEG	Portion of Committee conference call re substantive consolidation and other Plan matters and related issues.	0.70	725.00	\$507.50
08/17/09	DAA	Telephonic meeting of creditors	0.90	395.00	\$355.50
08/17/09	RJF	Review Protiviti materials.	0.40	825.00	\$330.00
08/17/09	RJF	Telephonic committee call.	0.80	825.00	\$660.00
08/20/09	JNP	Conference with committee member re plan issues.	0.20	725.00	\$145.00
08/20/09	JNP	Participate on committee call re plan.	0.40	725.00	\$290.00
08/20/09	JNP	Conference with M. Atkinson and T. Flati re substantive	0.20	725.00	\$145.00

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		consolidation analysis.			
08/20/09	SEG	Review Jeff Pomerantz emails re report on IP Auction and Committee call and emails re same.	0.10	725.00	\$72.50
08/20/09	SEG	Review filings for Weekly Update.	0.20	725.00	\$145.00
08/20/09	DAA	Attention to email of J. Pomerantz and substantive consolidation memorandum of M. Atkinson	0.30	395.00	\$118.50
08/23/09	JNP	Participate on call with various parties re plan issues.	0.70	725.00	\$507.50
08/24/09	JNP	Conference with Committee regarding plan revisions and issues.	0.40	725.00	\$290.00
08/24/09	DAA	Telephonic meeting of creditors regarding plan of liquidation	0.40	395.00	\$158.00
08/25/09	SEG	Review filings and Hearing Agenda for Weekly Update.	0.30	725.00	\$217.50
08/26/09	SEG	Review filings and information re pending matters for Committee update and email to Jeff Pomerantz re same.	0.50	725.00	\$362.50
08/26/09	SEG	Review of new filings for Committee update.	0.10	725.00	\$72.50
08/27/09	SEG	Review Jeff Pomerantz report re hearing, sale of IP and 503(b)(9) claim objections.	0.20	725.00	\$145.00
08/31/09	DAA	Review critical dates memorandum and court docket	0.20	395.00	\$79.00
Task Code Total			19.00		\$11,041.00

Hearing

08/14/09	SEG	Review Debtors' filings and Agenda for August 18 hearing.	0.10	725.00	\$72.50
08/26/09	JNP	Review agenda for hearing and arrange for telephonic appearance.	0.20	725.00	\$145.00
08/27/09	JNP	Participate by phone on August 27 Omnibus hearing.	2.20	725.00	\$1,595.00
Task Code Total			2.50		\$1,812.50

Operations [B210]

08/17/09	SEG	Review Debtors motion to release utility blocked account.	0.10	725.00	\$72.50
08/21/09	JNP	Review FTI report re financial status and email to team re same.	0.60	725.00	\$435.00
08/21/09	JNP	Conference with M. Atkinson re FTI report on financial status.	0.20	725.00	\$145.00
Task Code Total			0.90		\$652.50

Plan & Disclosure Stmt. [B320]

08/03/09	RMP	Review Sub Con status and draft and review e-mails regarding same.	0.80	895.00	\$716.00
08/03/09	RJF	Emails Jeffrey N. Pomerantz, RMP regarding plan issues.	0.30	825.00	\$247.50

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08/04/09	JNP	Begin to review revised plan.	0.30	725.00	\$217.50
08/04/09	JNP	Begin to review revised plan.	0.30	725.00	\$217.50
08/04/09	RMP	Review Sub Con e-mails and conferences with J. Pomerantz regarding same.	0.80	895.00	\$716.00
08/04/09	RMP	Review plan revisions.	0.70	895.00	\$626.50
08/04/09	SEG	Review Dickerson email re revised draft Plan.	0.10	725.00	\$72.50
08/05/09	JNP	Review revised plan and memo re same.	3.00	725.00	\$2,175.00
08/05/09	JNP	Review M. Atkinson email re substantive consolidation.	0.10	725.00	\$72.50
08/05/09	JNP	Review substantive consolidation analysis.	0.20	725.00	\$145.00
08/05/09	JNP	Conference with R. Feinstein re substantive consolidation.	0.30	725.00	\$217.50
08/05/09	JNP	Conference with M. Atkinson re substantive consolidation analysis and timing.	0.10	725.00	\$72.50
08/05/09	RMP	Review substantive consolidation analysis and e-mails regarding same.	1.20	895.00	\$1,074.00
08/05/09	SEG	Review emails and attachment re substantive consolidation analysis.	0.20	725.00	\$145.00
08/05/09	SEG	Review Atkinson email memo re substantive consolidation information and analysis and email re PBGC underfunding claim.	0.30	725.00	\$217.50
08/05/09	RJF	Telephone conference with Jeffrey N. Pomerantz regarding plan issues.	0.40	825.00	\$330.00
08/06/09	JNP	Conference with S. Rosky and J. Crockett regarding sub con analysis.	2.00	725.00	\$1,450.00
08/06/09	JNP	Conference with Richard M. Pachulski regarding substantive consolidation and email to G. Galardi and Protiviti regarding same.	0.30	725.00	\$217.50
08/06/09	JNP	Review Plan language regarding set off; Send email to M. Tuchin regarding same.	0.20	725.00	\$145.00
08/06/09	JNP	Review and revise Plan in light of comments.	0.50	725.00	\$362.50
08/06/09	RMP	Review IBM settlement and plan issues.	0.90	895.00	\$805.50
08/07/09	JNP	Conference with R. Pachulski re substantive consolidation.	0.10	725.00	\$72.50
08/07/09	JNP	Conference with J. Crockett re substantive consolidation.	0.20	725.00	\$145.00
08/07/09	RMP	Review substantive consolidation issues and e-mails regarding same.	0.70	895.00	\$626.50
08/10/09	JNP	Participate on call with Skadden, Richard M. Pachulski and Robert J. Feinstein regarding plan and related.	0.50	725.00	\$362.50
08/10/09	JNP	Conference with Robert J. Feinstein regarding plan related issues.	0.30	725.00	\$217.50
08/10/09	JNP	Conference with Richard M. Pachulski regarding plan related issues.	0.20	725.00	\$145.00
08/10/09	RMP	Review substantive consolidation analysis and prepare for and participate on call with Debtor counsel regarding plan and follow-up with J. Pomerantz regarding same.	2.20	895.00	\$1,969.00
08/10/09	RJF	Review plan redraft and Jeffrey N. Pomerantz memo.	0.70	825.00	\$577.50
08/10/09	RJF	Call with debtor's counsel regarding plan issues.	0.50	825.00	\$412.50
08/10/09	RJF	Emails regarding plan issues.	0.10	825.00	\$82.50
08/10/09	RJF	Call with creditor regarding plan status.	0.30	825.00	\$247.50
08/11/09	RMP	Review plan issues and conference with J. Pomerantz regarding same.	0.70	895.00	\$626.50

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08/12/09	RMP	Review e-mails, analyze plan issues and telephone conferences with Tuchin regarding same.	1.30	895.00	\$1,163.50
08/12/09	RMP	Review plan edits.	0.30	895.00	\$268.50
08/12/09	SEG	Follow up re San Jose lease and deed and review documents and email re to Rob Feinstein, Jeff Pomerantz and Atkinson re potential issues re same.	0.50	725.00	\$362.50
08/12/09	RJF	Respond to Creditor inquiries regarding plan status (.5), conferences with JNP regarding sub con (.3).	0.80	825.00	\$660.00
08/13/09	JNP	Review revised plan and circulate email regarding same.	1.50	725.00	\$1,087.50
08/13/09	JNP	Conference with Robert J. Feinstein regarding Plan related issues.	0.50	725.00	\$362.50
08/13/09	JNP	Emails to committee members regarding plan process.	0.20	725.00	\$145.00
08/13/09	RMP	Review revised plan and disclosure statement.	0.90	895.00	\$805.50
08/13/09	RJF	Attention to Plan and DS, review marked versions and JNP memo regarding issues.	1.30	825.00	\$1,072.50
08/14/09	RJF	Review revised plan drafts and telephone conference's with JNP regarding same (1.0), call with JNP, Galardi, Dickenson and Kumar regarding plan issues (.8), call with JNP regarding same (.1).	1.90	825.00	\$1,567.50
08/14/09	JNP	Participate on call with Robert J. Feinstein and Skadden regarding plan issues.	0.50	725.00	\$362.50
08/14/09	JNP	Conference with D. Agler regarding tax issues with respect to Plan.	0.20	725.00	\$145.00
08/14/09	RMP	Review plan responses.	0.40	895.00	\$358.00
08/14/09	RMP	Review revised Plan.	0.40	895.00	\$358.00
08/14/09	SEG	Review Jeff Pomerantz emails re Committee call and revised Plan and Disclosure Statement and scan Plan and Disclosure Statement.	0.30	725.00	\$217.50
08/14/09	DAA	Review draft of plan and disclosure statement	0.40	395.00	\$158.00
08/16/09	JNP	Email to R. Lehan regarding plan issues.	0.10	725.00	\$72.50
08/16/09	JNP	Email to creditor regarding plan process.	0.10	725.00	\$72.50
08/17/09	JNP	Conference with R. Feinstein re status and committee call (3x).	0.60	725.00	\$435.00
08/17/09	JNP	Conference with R. Feinstein re plan provisions re 502(d).	0.30	725.00	\$217.50
08/17/09	JNP	Begin to review disclosure statement.	0.70	725.00	\$507.50
08/17/09	JNP	Conference with J. Carr re substantive consolidation issues (2x).	0.30	725.00	\$217.50
08/17/09	JNP	Conference with M. Atkinson re substantive consolidation (2x).	0.30	725.00	\$217.50
08/17/09	JNP	Review revised plan.	0.70	725.00	\$507.50
08/17/09	JNP	Prepare email to debtors re plan comments.	0.50	725.00	\$362.50
08/17/09	JNP	Conference with D. Agler re tax issues and plan and review email re same.	0.50	725.00	\$362.50
08/17/09	JNP	Conference with R. Pachulski re plan issues.	0.10	725.00	\$72.50
08/17/09	JNP	Review and respond to email from M. Tuchin re plan issues.	0.10	725.00	\$72.50
08/17/09	JNP	Draft email to debtors re plan issues.	0.70	725.00	\$507.50
08/17/09	JNP	Conference with R. Feinstein and G. Galardi re plan issues.	0.20	725.00	\$145.00
08/17/09	RMP	Prepare for and participate on Committee call and	1.10	895.00	\$984.50

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		follow-up with Jeff Pomerantz regarding same.			
08/17/09	RMP	Review plan comments and conferences with J. Pomerantz regarding same.	0.90	895.00	\$805.50
08/17/09	RJF	Attention to plan issues, including telephone conferences with Jeffrey N. Pomerantz, Galardi, work on specific language issues.	2.00	825.00	\$1,650.00
08/17/09	RJF	Review revised plan draft.	1.00	825.00	\$825.00
08/18/09	JNP	Continue reviewing Disclosure Statement.	1.00	725.00	\$725.00
08/18/09	JNP	Conference with Iain A. W. Nasatir regarding insurance issues regarding plan and email regarding same.	0.20	725.00	\$145.00
08/18/09	JNP	Conference with C. Dickerson regarding plan issues.	0.20	725.00	\$145.00
08/18/09	JNP	Review and respond to M. Atkinson email regarding substantive consolidation.	0.10	725.00	\$72.50
08/18/09	JNP	Conference with Robert J. Feinstein regarding plan issues.	0.20	725.00	\$145.00
08/18/09	JNP	Conference with M. Atkinson regarding substantive consolidation.	0.10	725.00	\$72.50
08/18/09	JNP	Conference with Iain A. W. Nasatir regarding insurance issues.	0.20	725.00	\$145.00
08/18/09	JNP	Review emails regarding substantive consolidation.	0.10	725.00	\$72.50
08/18/09	JNP	Research regarding plan confirmation issues and releases.	0.10	725.00	\$72.50
08/18/09	RMP	Review solicitation motion.	0.30	895.00	\$268.50
08/18/09	RMP	Review Protiviti analysis and review Plan issues.	1.20	895.00	\$1,074.00
08/18/09	SEG	Review Jeff Pomerantz emails re substantive consolidation issues and emails to Jeff Pomerantz and review research re standards.	0.50	725.00	\$362.50
08/18/09	RJF	Telephone conferences with Jeffrey N. Pomerantz regarding plan issues and emails regarding same.	0.80	825.00	\$660.00
08/18/09	RJF	Review latest draft POR.	1.30	825.00	\$1,072.50
08/19/09	JNP	Review FTI information on plan and related.	0.20	725.00	\$145.00
08/19/09	JNP	Conference with C. Dickerson re plan issues.	0.20	725.00	\$145.00
08/19/09	JNP	Conference with J. Crockett re plan and issues.	0.20	725.00	\$145.00
08/19/09	JNP	Conference with E. Friedman re plan related issues.	0.30	725.00	\$217.50
08/19/09	JNP	Conference with R. Feinstein and R. Pachulski re plan issues.	0.50	725.00	\$362.50
08/19/09	JNP	Conference with M. Tuchin re plan issues.	0.20	725.00	\$145.00
08/19/09	JNP	Conference with R. Feinstein re plan issues.	0.20	725.00	\$145.00
08/19/09	JNP	Begin drafting email re revisions to disclosure statement.	0.20	725.00	\$145.00
08/19/09	JNP	Conference with G. Galardi, C. Dickerson and J. Kumar re plan issues.	0.40	725.00	\$290.00
08/19/09	JNP	Forward plan documents to committee.	0.10	725.00	\$72.50
08/19/09	JNP	Conference with S. Eagle re plan issues.	0.20	725.00	\$145.00
08/19/09	JNP	Email to Skadden re comments disclosure statement.	0.40	725.00	\$290.00
08/19/09	RMP	Meeting with Tuchin regarding Plan issues.	1.10	895.00	\$984.50
08/19/09	SEG	Review Jeff Pomerantz email re revised Plan and scan redline.	0.20	725.00	\$145.00
08/19/09	RJF	Telephone conferences and emails Jeffrey N. Pomerantz regarding open plan issues.	0.50	825.00	\$412.50
08/19/09	RJF	Telephone conferences with Jeffrey N. Pomerantz	0.40	825.00	\$330.00

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		regarding plan issues.			
08/19/09	RJF	Call with Galardi, Dickerson, Jeffrey N. Pomerantz regarding plan issues.	0.40	825.00	\$330.00
08/20/09	JNP	Review substantive consolidation analysis.	0.20	725.00	\$145.00
08/20/09	JNP	Conference with M. Atkinson re substantive consolidation analysis.	0.10	725.00	\$72.50
08/20/09	JNP	Conference with D. Agler re disclosure statement tax section (2x).	0.70	725.00	\$507.50
08/20/09	JNP	Review and respond to email from E. Friedman re plan issues.	0.30	725.00	\$217.50
08/20/09	JNP	Conference with R. Feinstein re status and issues.	0.20	725.00	\$145.00
08/20/09	JNP	Conference with R. Pahculski re plan issues.	0.20	725.00	\$145.00
08/20/09	JNP	Review solicitation procedures motion.	0.50	725.00	\$362.50
08/20/09	JNP	Draft email to debtor re modifications to plan and review and respond to emails from E. Friedman re same.	0.40	725.00	\$290.00
08/20/09	JNP	Attend to issues re plan logistics.	0.30	725.00	\$217.50
08/20/09	RMP	Prepare for and participate on call regarding Plan and review substantive consolidation analysis.	1.60	895.00	\$1,432.00
08/20/09	SEG	Review Jeff Pomerantz email and Atkinson email and memo re substantive consolidation analysis.	0.40	725.00	\$290.00
08/21/09	JNP	Call to E. Friedman re logistics of execution of plan documents (2x).	0.30	725.00	\$217.50
08/21/09	JNP	Conference with C. Dickerson re plan logistics.	0.20	725.00	\$145.00
08/21/09	JNP	Conference with D. Agler re tax issues and disclosure statement (multiple).	0.70	725.00	\$507.50
08/21/09	JNP	Begin drafting email to debtors re procedures motion.	0.10	725.00	\$72.50
08/21/09	JNP	Review final versions of plan and disclosure statement and liquidation analysis emails to committee.	2.00	725.00	\$1,450.00
08/21/09	JNP	Emails to and from G. Galardi and others re plan issues.	0.40	725.00	\$290.00
08/21/09	JNP	Conference with R. Neal re plan.	0.10	725.00	\$72.50
08/21/09	RMP	Review revised Plan and Disclosure Statement and solicitation motion.	1.30	895.00	\$1,163.50
08/21/09	SEG	Review Jeff Pomerantz email re Plan status and issues.	0.20	725.00	\$145.00
08/21/09	SEG	Review Jeff Pomerantz email to Committee re Plan solicitation procedures.	0.10	725.00	\$72.50
08/21/09	SEG	Review Jeff Pomerantz and Rich Pachulski emails re revised Plan and Disclosure Statement and denial of PBGC agreement to terminate pension plan.	0.20	725.00	\$145.00
08/21/09	DAA	Attention to email of J. Pomerantz regarding solicitation procedures; review solicitation procedures	0.30	395.00	\$118.50
08/22/09	JNP	Review liquidation analysis.	0.20	725.00	\$145.00
08/22/09	JNP	Conference with M. Atkinson and J. Crockett re liquidation analysis issues.	0.50	725.00	\$362.50
08/22/09	JNP	Conference with various parties re changes to plan.	1.50	725.00	\$1,087.50
08/22/09	JNP	Conference with G. Galardi re plan issues.	0.30	725.00	\$217.50
08/22/09	JNP	Draft email to committee re plan issues.	0.30	725.00	\$217.50
08/23/09	JNP	Conference with R. Pahculski re plan issues.	0.10	725.00	\$72.50
08/23/09	JNP	Review and revise latest version of plan.	2.20	725.00	\$1,595.00

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08/23/09	RMP	Prepare for and participate in call with Committee members regarding plan issues and follow-up with JP regarding same.	1.20	895.00	\$1,074.00
08/23/09	RMP	Review liquidation and waterfall analysis.	0.30	895.00	\$268.50
08/23/09	SEG	Review Jeff Pomerantz emails re Plan reserves and Committee conference call.	0.30	725.00	\$217.50
08/23/09	DAA	Attention to email of J. Pomerantz regarding modifications to plan	0.20	395.00	\$79.00
08/24/09	JNP	Conference with S. Eagle regarding plan and disclosure statement.	0.20	725.00	\$145.00
08/24/09	JNP	Conference with G. Galardi regarding plan.	0.20	725.00	\$145.00
08/24/09	JNP	Conference with E. Friedman regarding plan and disclosure statement.	0.10	725.00	\$72.50
08/24/09	JNP	Conference with D. Agler regarding status.	0.10	725.00	\$72.50
08/24/09	JNP	Emails regarding status; Review disclosure statement notice.	0.10	725.00	\$72.50
08/24/09	JNP	Conference with R. Lehane regarding status.	0.10	725.00	\$72.50
08/24/09	JNP	Review various final versions of plan and disclosure statement; Calls with various parties relating thereto.	1.80	725.00	\$1,305.00
08/24/09	RMP	Review Plan drafts and e-mails, and prepare for and participate on Committee call regarding Plan and follow-up call with Jeff Pomerantz.	2.40	895.00	\$2,148.00
08/24/09	SEG	Review filings re Plan and Disclosure Statement.	0.10	725.00	\$72.50
08/25/09	RMP	Telephone conferences with client reps regarding Plan issues and conference with Jeff Pomerantz regarding same.	0.50	895.00	\$447.50
08/25/09	JNP	Conference with Dow Jones reporter regarding Disclosure Statement.	0.20	725.00	\$145.00
08/25/09	JNP	Review motion to provide additional time to object to disclosure statement and email regarding same .	0.20	725.00	\$145.00
08/25/09	JNP	Finalize review of solicitation motion and email regarding same.	0.70	725.00	\$507.50
08/26/09	RMP	Review e-mails and plan confirmation issues.	0.40	895.00	\$358.00
08/27/09	RMP	Telephone conferences with client reps regarding Plan issues.	0.60	895.00	\$537.00
08/28/09	JNP	Review and comment on new version of solicitation motion and related pleadings.	1.70	725.00	\$1,232.50
08/28/09	JNP	Email to Protivity regarding landlord claim analysis.	0.10	725.00	\$72.50
08/28/09	RMP	Review Plan process issues and conference with Jeff Pomerantz regarding same.	0.60	895.00	\$537.00
08/28/09	SEG	Review filins re Disclosure Statement.	0.10	725.00	\$72.50
08/31/09	JNP	Email to A. Siegel regarding transition and plan issues.	0.10	725.00	\$72.50
08/31/09	JNP	Review and respond to creditor inquiry re disclosure statement and call with creditor regarding sames	0.60	725.00	\$435.00
08/31/09	JNP	Being revising liquidating trust agreement.	0.50	725.00	\$362.50

Task Code Total

82.40

\$64,929.00

Total professional services:

146.90

\$105,561.50

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Costs Advanced:

07/02/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$52.61
07/07/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$72.79
07/07/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$8.47
07/20/2009	CC	Conference Call [E105] AT&T Conference Call, SEG	\$6.72
07/25/2009	AF	Air Fare [E110] - Continental Airlines LA to Richmond, VA (RT) JNP	\$1,333.90
07/25/2009	TE	Travel Expense [E110] - Travel agency service fee JNP	\$35.00
07/28/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$0.45
07/28/2009	CC	Conference Call [E105] AT&T Conference Call, SEG	\$5.63
07/31/2009	AP	Airports Valet Parking expense JNP	\$99.64
07/31/2009	HT	Hotel Expense [E110] - The Berkeley Hotel Richmond JNP	\$239.37
08/04/2009	PAC	12304.00002 PACER Charges for 08-04-09	\$0.80
08/04/2009	RE2	SCAN/COPY (61 @0.10 PER PG)	\$6.10
08/07/2009	PAC	12304.00002 PACER Charges for 08-07-09	\$0.32
08/10/2009	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
08/10/2009	RE2	SCAN/COPY (2 @0.10 PER PG)	\$0.20
08/14/2009	PAC	12304.00002 PACER Charges for 08-14-09	\$13.52
08/15/2009	PAC	12304.00002 PACER Charges for 08-15-09	\$0.88
08/17/2009	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
08/17/2009	RE2	SCAN/COPY (101 @0.10 PER PG)	\$10.10
08/18/2009	PAC	12304.00002 PACER Charges for 08-18-09	\$8.32
08/19/2009	RE2	SCAN/COPY (28 @0.10 PER PG)	\$2.80
08/20/2009	RE2	SCAN/COPY (30 @0.10 PER PG)	\$3.00
08/21/2009	PAC	12304.00002 PACER Charges for 08-21-09	\$4.32
08/25/2009	RE2	SCAN/COPY (153 @0.10 PER PG)	\$15.30
08/25/2009	RE2	SCAN/COPY (4 @0.10 PER PG)	\$0.40
08/26/2009	RE2	SCAN/COPY (38 @0.10 PER PG)	\$3.80
08/28/2009	PAC	12304.00002 PACER Charges for 08-28-09	\$2.56

Total Expenses:

\$1,927.60

Summary:

Total professional services	\$105,561.50
Total expenses	\$1,927.60
Net current charges	\$107,489.10
Net balance forward	\$49,319.50
Total balance now due	\$156,808.60

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AWC	Caine, Andrew W.	1.50	695.00	\$1,042.50
BDD	Dassa, Beth D.	1.70	225.00	\$382.50
DAA	Abadir, David A.	10.90	395.00	\$4,305.50
FSH	Harrison, Felice S.	2.30	225.00	\$517.50
IAWN	Nasatir, Iain A. W.	1.90	695.00	\$1,320.50
JAM	Morris, John A.	4.90	725.00	\$3,552.50
JNP	Pomerantz, Jeffrey N.	53.80	725.00	\$39,005.00
MAM	Matteo, Mike A.	2.00	195.00	\$390.00
RJF	Feinstein, Robert J.	15.00	825.00	\$12,375.00
RMP	Pachulski, Richard M.	25.40	895.00	\$22,733.00
SEG	Goldich, Stanley E.	27.50	725.00	\$19,937.50
		<hr/> 146.90		<hr/> \$105,561.50

Task Code Summary

		Hours	Amount
AA	Asset Analysis/Recovery[B120]	7.10	\$5,120.50
AC	Avoidance Actions	2.30	\$1,622.50
AD	Asset Disposition [B130]	17.00	\$12,355.00
CA	Case Administration [B110]	3.70	\$1,574.50
CO	Claims Admin/Objections[B310]	6.70	\$4,857.50
CP	Compensation Prof. [B160]	5.30	\$1,596.50
GC	General Creditors Comm. [B150]	19.00	\$11,041.00
HE	Hearing	2.50	\$1,812.50
OP	Operations [B210]	0.90	\$652.50
PD	Plan & Disclosure Stmt. [B320]	82.40	\$64,929.00
		<hr/> 146.90	<hr/> \$105,561.50

Expense Code Summary

Air Fare [E110]	\$1,333.90
Airport Parking	\$99.64
Conference Call [E105]	\$146.67
Hotel Expense [E110]	\$239.37
Pacer - Court Research	\$30.72
Reproduction/ Scan Copy	\$42.30
Travel Expense [E110]	\$35.00
	<hr/> \$1,927.60

PACHULSKI STANG ZIEHL & JONES LLP

10100 Santa Monica Boulevard
11th Floor
Los Angeles, CA 90067

September 30, 2009

Invoice Number **85884** **12304 00002** **JNP**

Ramona Neal
Hewlett-Packard Company
11307 Chinden Blvd. MS 314
Boise, ID 83714

Balance forward as of last invoice, dated: August 31, 2009

\$156,808.60

Net balance forward

\$156,808.60

Re: Circuit City committee representation

Statement of Professional Services Rendered Through

09/30/2009

			Hours	Rate	Amount
Asset Analysis/Recovery[B120]					
09/01/09	JNP	Review of motion regarding settlement with Assurant, GE and SPI.	0.20	725.00	\$145.00
09/14/09	RJF	Review hearing agenda and email JP regarding same.	0.20	825.00	\$165.00
09/16/09	JNP	Participate in hearing on warranty claims settlement approval.	1.50	725.00	\$1,087.50
Task Code Total			<u>1.90</u>		<u>\$1,397.50</u>

Avoidance Actions

09/01/09	JNP	Email to Skadden and FTI regarding call on preferences.	0.10	725.00	\$72.50
09/02/09	JNP	Arrange for call regarding preference issues.	0.20	725.00	\$145.00
09/09/09	JNP	Email regarding claim issues.	0.10	725.00	\$72.50
09/09/09	JNP	Emails regarding preference call.	0.10	725.00	\$72.50
09/10/09	AWC	Emails regarding conference call regarding preference issues.	0.20	695.00	\$139.00
09/14/09	AWC	Conference call regarding preference data, issues.	0.90	695.00	\$625.50
09/14/09	JNP	Participate in conference call with Andrew W. Caine, Protiviti, Skadden and FTI regarding avoidance actions and other issues.	1.20	725.00	\$870.00
09/15/09	AWC	Emails regarding FTI, counsel regarding preference analyses.	0.30	695.00	\$208.50
Task Code Total			<u>3.10</u>		<u>\$2,205.50</u>

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Asset Disposition [B130]

09/01/09	SEG	Review orders re sales.	0.20	725.00	\$145.00
09/08/09	JNP	Review of misc. asset sale and email regarding same.	0.20	725.00	\$145.00
09/08/09	SEG	Review emails and spreadsheets re sale of paper products.	0.30	725.00	\$217.50
09/10/09	JNP	Review and respond to emails regarding paper sale to Quebecor.	0.10	725.00	\$72.50
09/10/09	SEG	Review Jeff Pomerantz and Liberi emails re miscellaneous sale of paper products.	0.10	725.00	\$72.50
09/10/09	SEG	Review Jeff Pomerantz email re Trading Circuit Data.	0.10	725.00	\$72.50
09/18/09	JNP	Conference with M. Atkinson and J. Liberi regarding misc. paper sale and emails regarding same.	0.50	725.00	\$362.50
Task Code Total			1.50		\$1,087.50

Case Administration [B110]

09/02/09	DAA	Review, sort and file various email correspondence into appropriate folders	0.20	395.00	\$79.00
09/15/09	SEG	Scan multiple emails re paperflow memos and coordinate with Jeff Pomerantz and Rob Feinstein.	0.20	725.00	\$145.00
09/18/09	DAA	Attention to email of M. Matteo regarding critical dates memorandum	0.10	395.00	\$39.50
Task Code Total			0.50		\$263.50

Claims Admin/Objections[B310]

09/01/09	JNP	Conference with I. Frederick regarding claims and other issues.	0.30	725.00	\$217.50
09/01/09	JNP	Email to team regarding PBGC negotiations.	0.20	725.00	\$145.00
09/01/09	SEG	Review J. Pomerantz email re PBGC issues and claim and email regarding same.	0.20	725.00	\$145.00
09/01/09	RMP	Review PBGC issues and conference with J. Pomerantz regarding same.	0.60	895.00	\$537.00
09/03/09	JNP	Review motion to file late claim.	0.10	725.00	\$72.50
09/03/09	SEG	Review Miner motion regarding late filed administrative claim and email to J. Pomerantz regarding same.	0.20	725.00	\$145.00
09/04/09	JNP	Review and respond to email regarding late administrative claims.	0.20	725.00	\$145.00
09/04/09	SEG	Review Jeff Pomerantz emails re administrative claims.	0.10	725.00	\$72.50
09/04/09	SEG	Review information and email to Galardi and review Galardi email re PBGC claim.	0.10	725.00	\$72.50
09/08/09	JNP	Conference with Robert J. Feinstein, Richard M. Pachulski and Stanley E. Goldich regarding PBGC claims; Review	1.20	725.00	\$870.00

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		email regarding same (multiple).			
09/08/09	JNP	Conference with S. Eagle regarding PBGC claim.	0.50	725.00	\$362.50
09/08/09	JNP	Conference with I. Fredericks regarding PBGC.	0.20	725.00	\$145.00
09/08/09	SEG	Review Fredericks and Jeff Pomerantz emails and review information and research re PBGC claims and emails to Rob Feinstein and Pomerantz and review Eagle message re negotiations and telephone calls with Pomerantz and review Pomerantz and Galardi emails re same.	1.00	725.00	\$725.00
09/08/09	RJF	Emails and telephone conference with Jeffrey N. Pomerantz regarding PBGC.	0.30	825.00	\$247.50
09/09/09	SEG	Review Fredericks email re Trading Circuit Data.	0.10	725.00	\$72.50
09/09/09	SEG	Follow up with Galardio re Debtors analysis of PBGC claim and review Galardi email re same.	0.10	725.00	\$72.50
09/10/09	SEG	Review Fredericks email re proposed Stipulation with Old Republic re insurance and claims and review Stipulation and emails to Fredericks re same.	0.50	725.00	\$362.50
09/10/09	JNP	Review emails regarding disputed and unliquidated claim.	0.20	725.00	\$145.00
09/10/09	SEG	Review Fredericks and Jeff Pomerantz emails re draft objection to PBGC claims and settlement negotiations and review draft and research re PBGC claims and email to Jeff Pomerantz re same.	1.00	725.00	\$725.00
09/10/09	SEG	Review Jeff Pomerantz and Fredericks emails re claims issues and email to Jeff Pomerantz re same.	0.30	725.00	\$217.50
09/10/09	SEG	Review Fredericks and Jeff Pomerantz email re motion re scheduled claims and setoffs.	0.20	725.00	\$145.00
09/10/09	RJF	Emails regarding PBGC claim.	0.20	825.00	\$165.00
09/11/09	JNP	Emails to and from M. Atkinson regarding claims issues and process.	0.20	725.00	\$145.00
09/11/09	JNP	Conference with Stanley E. Goldich regarding claims issues and motion.	0.40	725.00	\$290.00
09/11/09	JNP	Email to I. Fredericks regarding scheduled claims as disputed.	0.10	725.00	\$72.50
09/11/09	SEG	Teleconference with Jeff Pomerantz re claims issues and review Jeff Pomerantz email re same.	0.40	725.00	\$290.00
09/11/09	SEG	Review Rob Feinstein email and review Besanko response to Omnibus claim objections.	0.10	725.00	\$72.50
09/14/09	JNP	Email to Richard M. Pachulski, Robert J. Feinstein and Stanley E. Goldich regarding PBGC.	0.10	725.00	\$72.50
09/14/09	JNP	Conference with E. Friedman regarding disputed creditors.	0.10	725.00	\$72.50
09/14/09	JNP	Conference with M. Atkinson regarding landlord claims and related.	0.20	725.00	\$145.00
09/14/09	SEG	Review Jeff Pomerantz email re PBGC negotiations and email re same.	0.10	725.00	\$72.50
09/15/09	DAA	Attention to email of J. Pomerantz regarding settlement with PBGC	0.10	395.00	\$39.50
09/15/09	JNP	Review PBGC settlement and email to Committee regarding same.	0.20	725.00	\$145.00
09/15/09	JNP	Conference with T. Flati regarding PBGC settlement.	0.20	725.00	\$145.00
09/15/09	JNP	Review and respond to emails regarding administrative claims; Conference with E. Friedman regarding same.	0.40	725.00	\$290.00

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09/15/09	JNP	Conference with E. Friedman regarding PBGC settlement.	0.20	725.00	\$145.00
09/15/09	JNP	Review latest claims analysis.	0.20	725.00	\$145.00
09/15/09	SEG	Review emails re settlement of PBGC claims.	0.20	725.00	\$145.00
09/15/09	SEG	Review Liberi, Jeff Pomerantz and Fredericks emails re late filed administrative claims.	0.20	725.00	\$145.00
09/15/09	RJF	Emails regarding resolution of PBGC claim.	0.20	825.00	\$165.00
09/16/09	JNP	Conference with I. Fredericks regarding claims issues.	0.30	725.00	\$217.50
09/17/09	JNP	Email to J. Liberi regarding late filed claim.	0.10	725.00	\$72.50
09/17/09	JNP	Review of email regarding landlord claims.	0.10	725.00	\$72.50
09/17/09	RMP	Review landlord claims and conference with J. Pomerantz regarding same.	0.70	895.00	\$626.50
09/22/09	RJF	Review claims objections.	0.30	825.00	\$247.50
09/23/09	JNP	Review motion to file late claim and email regarding same.	0.20	725.00	\$145.00
09/23/09	JNP	Review email regarding Labor Commission action.	0.10	725.00	\$72.50
09/24/09	JNP	Emails regarding late claim motion.	0.20	725.00	\$145.00
09/24/09	JNP	Review emails regarding Department of Labor matter and send email regarding same.	0.10	725.00	\$72.50
09/24/09	RJF	Emails regarding late response to claim objection.	0.10	825.00	\$82.50
09/29/09	JNP	Conference with Robert J. Feinstein regarding claims review and related (2x).	0.40	725.00	\$290.00
09/29/09	JNP	Review and respond to email regarding Debtor position on objection default.	0.10	725.00	\$72.50
09/29/09	RJF	Telephone conferences with JMP, JM and BL regarding post-confirmation claims objections.	0.90	825.00	\$742.50

Task Code Total

15.00

\$11,263.00

Compensation Prof. [B160]

09/01/09	JNP	Review and respond to email regarding monthly fees.	0.10	725.00	\$72.50
09/01/09	DAA	Email to PSZJ accounting department concerning interim fee application	0.20	395.00	\$79.00
09/02/09	DAA	Review invoices from May through July in connection with Third Interim Fee Application	0.40	395.00	\$158.00
09/03/09	DAA	Attention to emails of M. Lyles regarding interim fee application (.2); draft third interim fee application for PSZJ (2.6)	2.80	395.00	\$1,106.00
09/04/09	JNP	Review Quarterly Fee Application.	0.30	725.00	\$217.50
09/04/09	BDD	Email to D. Abadir re PSZJ 3rd interim fee application	0.10	225.00	\$22.50
09/04/09	DAA	Updated third interim fee application; email to B. Dassa, J. Pomerantz, and R. Feinstein	2.60	395.00	\$1,027.00
09/04/09	DAA	Attention to emails of J. Pomerantz, B. Dassa, and V. Arias regarding interim fee application of PSZJ	0.30	395.00	\$118.50
09/08/09	JNP	Conference with B. Dassa regarding quarterly fee application; Review and respond to emails regarding status of fees payment.	0.20	725.00	\$145.00
09/08/09	BDD	Email to J. Pomerantz re May, June, July 2009 monthly fee statements	0.10	225.00	\$22.50

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09/08/09	BDD	Review PSZJ May-July invoices re balances due	0.20	225.00	\$45.00
09/08/09	BDD	Conversation with J. Pomerantz re copying expenses	0.10	225.00	\$22.50
09/08/09	BDD	Email to J. Pomerantz re PSZJ balances due	0.10	225.00	\$22.50
09/08/09	BDD	Review PSZJ 3rd interim fee application re Exhibits A-E	0.20	225.00	\$45.00
09/08/09	BDD	Email to J. Pomerantz re May payment to PSZJ	0.10	225.00	\$22.50
09/08/09	BDD	Revisions to PSZJ 3rd interim fee application	0.20	225.00	\$45.00
09/09/09	BDD	Email to J. Pomerantz re May payments	0.10	225.00	\$22.50
09/09/09	BDD	Email to A. Mason re 3rd interim fee application	0.10	225.00	\$22.50
09/09/09	BDD	Email to D. Abadir re 3rd interim fee application	0.10	225.00	\$22.50
09/09/09	BDD	Email to J. Pomerantz re expense charges	0.10	225.00	\$22.50
09/09/09	BDD	Email to J. Pomerantz re PSZJ 3rd interim fee application	0.10	225.00	\$22.50
09/09/09	DAA	Review Skadden's July Fee Request	0.60	395.00	\$237.00
09/09/09	DAA	Attention to emails of A. Mason and B. Dassa regarding interim fee request	0.20	395.00	\$79.00
09/10/09	JNP	Email to and from B. Dassa regarding fee application.	0.10	725.00	\$72.50
09/10/09	JNP	Email to creditor regarding claim issues.	0.10	725.00	\$72.50
09/10/09	BDD	Email to J Pomerantz re PSZJ expenses	0.10	225.00	\$22.50
09/10/09	BDD	Revisions to PSZJ's 3rd interim fee application	0.20	225.00	\$45.00
09/10/09	BDD	Email to L. Tavenner & P. Beran re PSZJ's 3rd interim fee application	0.10	225.00	\$22.50
09/10/09	DAA	Review McGuireWood's monthly fee application for August and July	0.70	395.00	\$276.50
09/10/09	DAA	Attention to email of B. Dassa regarding Third Interim Fee Application; review final draft of fee application	0.40	395.00	\$158.00
09/10/09	DAA	Attention to email of P. Beren regarding PSZJ Third Interim Fee Application	0.10	395.00	\$39.50
09/11/09	BDD	Email to J. Pomerantz re Gowling's fees	0.10	225.00	\$22.50
09/14/09	BDD	Call to P. Shea at Gowling's re fees	0.10	225.00	\$22.50
09/14/09	BDD	Email to V. Arias re PSZJ payment	0.10	225.00	\$22.50
09/14/09	BDD	Conversation with L. Tavenner re PSZJ 3rd interim fee application	0.10	225.00	\$22.50
09/14/09	BDD	Email to J. Pomerantz re Gowling's fee application	0.10	225.00	\$22.50
09/14/09	BDD	Revisions to PSZJ's 3rd interim fee application	0.40	225.00	\$90.00
09/14/09	BDD	Email to L. Tavenner re PSZJ's 3rd interim fee application	0.10	225.00	\$22.50
09/14/09	BDD	Email to P. Shea re Gowling's fee application	0.10	225.00	\$22.50
09/16/09	DAA	Review Kirkland and Ellis' July invoice	0.30	395.00	\$118.50
09/16/09	DAA	Review Ernst & Young's July invoice	0.30	395.00	\$118.50
09/19/09	DAA	Review third quarter interim fee application of Debtors' various professionals	3.00	395.00	\$1,185.00
09/22/09	BDD	Email to J. Pomerantz re August invoice	0.10	225.00	\$22.50
09/23/09	BDD	Email to J. Pomerantz re August invoice	0.10	225.00	\$22.50
09/23/09	BDD	Review of PSZJ August invoice	0.10	225.00	\$22.50
09/23/09	BDD	Preparation of August monthly fee statement	0.20	225.00	\$45.00
09/23/09	BDD	Email to J. Pomerantz re August monthly fee statement	0.10	225.00	\$22.50
09/30/09	DAA	Review FTI's August fee statement	0.50	395.00	\$197.50

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Task Code Total	16.90	\$6,310.50
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Employee Benefit/Pension-B220

09/09/09	SEG	Review Atkinson email memo re incentive tasks.	0.10	725.00	\$72.50
09/10/09	JNP	Review and respond to emails regarding incentive bonuses.	0.20	725.00	\$145.00
09/14/09	RMP	Review MIP issues and e-mails regarding same and telephone conference with J. Pomerantz regarding same.	0.60	895.00	\$537.00
09/15/09	JNP	Conference with M. Atkinson regarding incentive plan and related.	0.10	725.00	\$72.50
09/15/09	DAA	Attention to email of M. Atkinson regarding Management Incentive Plan	0.20	395.00	\$79.00

Task Code Total	1.20	\$906.00
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Executory Contracts [B185]

09/17/09	DAA	Attention to email of J. Pomerantz regarding settlement of landlord guarantee claims	0.20	395.00	\$79.00
09/29/09	JNP	Review motion to reject surety bonds; Email regarding same; Review email response.	0.40	725.00	\$290.00

Task Code Total	0.60	\$369.00
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General Creditors Comm. [B150]

09/01/09	SEG	Review filings for Weekly Update.	0.10	725.00	\$72.50
09/02/09	BDD	Email to Debtor's counsel re expense reimbursement for Kelley Drye (re 12/08 meeting in Washington, DC)	0.10	225.00	\$22.50
09/10/09	SEG	Review Jeff Pomerantz email re incentive benchmarks.	0.10	725.00	\$72.50
09/11/09	DAA	Review critical dates list; attention to email of M. Matteo	0.30	395.00	\$118.50
09/14/09	SEG	Review Crockett memo to Committee re incentive bonuses.	0.10	725.00	\$72.50
09/14/09	SEG	Review paperflow emails.	0.10	725.00	\$72.50
09/14/09	SEG	Review Debtors filings for Weekly Update.	0.20	725.00	\$145.00
09/14/09	BDD	Email to C. Dickerson re status Kelly Drye expense reimbursement request	0.10	225.00	\$22.50
09/15/09	BDD	Conversation with D. Tate (CC wind down team) re committee member expenses	0.10	225.00	\$22.50
09/15/09	BDD	Email to R. Lehane re expenses	0.10	225.00	\$22.50
09/15/09	BDD	Email to L. Brauch at Garmin re expenses	0.10	225.00	\$22.50
09/15/09	BDD	Email to D. Tate re Kelley Drye W9	0.10	225.00	\$22.50
09/15/09	BDD	Email to D. Tate re Garmin W9	0.10	225.00	\$22.50
09/16/09	BDD	Email to J. Pomerantz re committee member expenses	0.10	225.00	\$22.50
09/17/09	SEG	Review Jeff Pomerantz memos to Committee re proposed	0.20	725.00	\$145.00

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		settlement of landlored claims and disclosure statement.			
09/21/09	JNP	Call with Committee regarding Plan.	1.00	725.00	\$725.00
09/28/09	DAA	Review critical dates memorandum	0.10	395.00	\$39.50
Task Code Total			3.00		\$1,643.00

Litigation (Non-Bankruptcy)

09/29/09	JNP	Emails regarding call regarding flat screen litigation.	0.10	725.00	\$72.50
09/30/09	JAM	Telephone conference with J. Pomerantz, D. Ziehl re flat screen litigation (.3); telephone conference with J. Pomerantz, D. Ziehl, Skadden re same (.6).	0.90	725.00	\$652.50
09/30/09	JNP	Conference with D. Ziehl and J. Morris regarding flat screen litigating.	0.30	725.00	\$217.50
09/30/09	JNP	Conference with R. Lehane regarding flat screen litigation.	0.10	725.00	\$72.50
09/30/09	JNP	Conference with J. Marcum, D. Foley, J. Liberi, J. Morris and D. Ziehl regarding flat screen litigation.	0.60	725.00	\$435.00
Task Code Total			2.00		\$1,450.00

Meeting of Creditors [B150]

09/21/09	RJF	Emails committee regarding next meeting.	0.30	825.00	\$247.50
09/21/09	RJF	Committee call regarding plan issues.	0.90	825.00	\$742.50
Task Code Total			1.20		\$990.00

Plan & Disclosure Stmt. [B320]

09/01/09	JNP	Email to and from A. Siegel and Skadden regarding meeting for transition purposes.	0.20	725.00	\$145.00
09/01/09	JNP	Continue to work on revising Liquidating Trust Agreement.	2.10	725.00	\$1,522.50
09/01/09	RMP	Review Liquidating Trust Agreement.	0.80	895.00	\$716.00
09/01/09	SEG	Review further emails regarding substantive consolidation issues.	0.20	725.00	\$145.00
09/01/09	RJF	Emails regarding PBCG plan issues.	0.30	825.00	\$247.50
09/01/09	DAA	Review motion to approve solicitation procedures; review docket	0.30	395.00	\$118.50
09/03/09	RJF	Emails regarding PBGC plan issues.	0.30	825.00	\$247.50
09/04/09	JAM	Telephone conference with J. Pomerantz re post-confirmation strategy, tasks regarding claims etc.	0.50	725.00	\$362.50
09/04/09	JNP	Review of quarterly fee application.	0.30	725.00	\$217.50
09/04/09	JNP	Conference with J. Morris regarding background and Plan implementation issues.	0.30	725.00	\$217.50
09/08/09	JNP	Conference with E. Friedman regarding liquidating trust	0.20	725.00	\$145.00

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		agreement.			
09/08/09	RMP	Conferences with J. Pomerantz regarding Circuit City plan issues.	0.70	895.00	\$626.50
09/08/09	RMP	Review PBGC issues.	0.60	895.00	\$537.00
09/09/09	JAM	Review Protiviti presentations.	1.30	725.00	\$942.50
09/11/09	JNP	Emails to and from A. Siegel regarding status.	0.20	725.00	\$145.00
09/11/09	SEG	Review Jeff Pomerantz and Atkinson emails re claims and a/r information and analysis.	0.20	725.00	\$145.00
09/11/09	RJF	Respond to creditor inquiries regarding POR.	0.20	825.00	\$165.00
09/14/09	JNP	Email to creditor regarding plan.	0.10	725.00	\$72.50
09/14/09	JNP	Conference with D. Agler regarding liquidating trust agreement.	0.30	725.00	\$217.50
09/15/09	JNP	Review and revise Liquidating Trust Agreement.	0.30	725.00	\$217.50
09/15/09	RMP	Review PBGC and related issues and telephone conference with J. Pomerantz regarding same.	0.70	895.00	\$626.50
09/16/09	JNP	Review objection to Disclosure Statement.	0.10	725.00	\$72.50
09/16/09	JNP	Review and respond to emails regarding modifications to solicitation procedures order.	0.10	725.00	\$72.50
09/16/09	JNP	Conference with I Gold regarding substantive consolidation objections.	0.30	725.00	\$217.50
09/16/09	JNP	Review and revise Liquidating Trust Agreement.	0.30	725.00	\$217.50
09/16/09	JNP	Conference with E. Friedman regarding Plan issues; Review Plan and follow up email regarding same.	0.50	725.00	\$362.50
09/16/09	RMP	Review Protiviti presentation and conferences with J. Pomerantz regarding same.	0.80	895.00	\$716.00
09/17/09	JNP	Email to and from I. Fredericks regarding landlord claims.	0.10	725.00	\$72.50
09/17/09	JNP	Email to committee regarding issues concerning landlord claims and settlement.	0.40	725.00	\$290.00
09/17/09	JNP	Review objection to Disclosure Statement and other pleadings.	0.30	725.00	\$217.50
09/17/09	JNP	Conference with David J. Barton regarding SEC issues and liquidating trust; Review liquidating trust and forward to debtor.	0.60	725.00	\$435.00
09/17/09	JNP	Conference with D. Agler regarding liquidating trust and revise same.	0.30	725.00	\$217.50
09/18/09	JNP	Conference with B. Lehman, I. Gold and I. Fredericks regarding settlement of objections.	0.50	725.00	\$362.50
09/18/09	JNP	Conference with B. Lehane regarding Disclosure Statement objections.	0.30	725.00	\$217.50
09/18/09	JNP	Conference with I. Gold regarding Disclosure Statement objections.	0.30	725.00	\$217.50
09/18/09	JNP	Conference with I. Fredericks regarding Cashman and M. Atkinson regarding Plan issues.	0.50	725.00	\$362.50
09/18/09	JNP	Conference with Robert J. Feinstein regarding objections and related.	0.20	725.00	\$145.00
09/18/09	JNP	Review objections to Disclosure Statement and other pleadings.	0.90	725.00	\$652.50
09/18/09	RMP	Review disclosure statement objections and conference with J. Pomerantz regarding same.	0.90	895.00	\$805.50

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09/18/09	RJF	Review objections to DS.	0.80	825.00	\$660.00
09/18/09	DAA	Attention to email of J. Pomerantz regarding plan and disclosure statement	0.10	395.00	\$39.50
09/20/09	JNP	Review chart addressing proposed objections to disclosure statement.	0.50	725.00	\$362.50
09/20/09	JNP	Conference with Robert J. Feinstein regarding disclosure statement hearing and objections.	0.30	725.00	\$217.50
09/20/09	JNP	Conference with Richard M. Pachulski regarding Disclosure Statement and Plan objections.	0.20	725.00	\$145.00
09/20/09	JNP	Draft extensive email to Committee regarding Plan and confirmation issues.	1.00	725.00	\$725.00
09/20/09	RMP	Review e-mails and telephone conferences with J. Pomerantz regarding disclosure statement issues.	1.00	895.00	\$895.00
09/20/09	RJF	Telephone conference with JP regarding DS objections.	0.50	825.00	\$412.50
09/21/09	JAM	Committee call re objections to disclosure statement.	0.90	725.00	\$652.50
09/21/09	JNP	Conference with D. Foley, I. Fredericks and Robert J. Feinstein regarding Plan confirmation issues.	0.40	725.00	\$290.00
09/21/09	JNP	Conference with Robert J. Feinstein regarding Plan confirmation issues (2x).	0.40	725.00	\$290.00
09/21/09	JNP	Review objections to Disclosure Statement.	0.20	725.00	\$145.00
09/21/09	JNP	Review and revise Plan; Conference with C. Dickerson (2x) regarding same.	0.50	725.00	\$362.50
09/21/09	JNP	Conference with Robert J. Feinstein regarding Plan (2x).	0.50	725.00	\$362.50
09/21/09	JNP	Conference with Skadden and Robert J. Feinstein regarding Plan issues.	0.30	725.00	\$217.50
09/21/09	RMP	Review e-mails regarding disclosure statement and telephone conferences with RF and J. Pomerantz regarding same.	0.80	895.00	\$716.00
09/21/09	RMP	Review Protiviti presentation.	0.50	895.00	\$447.50
09/21/09	RJF	Telephone conference with Jeffrey N. Pomerantz regarding DS objections and chart.	0.30	825.00	\$247.50
09/21/09	RJF	Review DS objections and chart.	0.80	825.00	\$660.00
09/21/09	RJF	Review revisions to POR and DS.	0.40	825.00	\$330.00
09/21/09	RJF	Call with debtor's counsel regarding plan issues.	0.50	825.00	\$412.50
09/21/09	RJF	Telephone conference with Jeffrey N. Pomerantz regarding plan issues.	0.30	825.00	\$247.50
09/21/09	RJF	Telephone conference with Ramona regarding plan issues.	0.50	825.00	\$412.50
09/21/09	RJF	Call with Jeffrey N. Pomerantz, G. Galardi et al regarding DS issue.	0.30	825.00	\$247.50
09/21/09	RJF	Call with JP, Ramona.	0.30	825.00	\$247.50
09/21/09	RJF	Call with JP regarding plan issues.	0.30	825.00	\$247.50
09/21/09	RJF	Telephone conference with Jeffrey N. Pomerantz regarding plan issues.	0.30	825.00	\$247.50
09/21/09	RJF	Call with debtors' counsel, Atkinson regarding DS issue.	0.30	825.00	\$247.50
09/21/09	DAA	Attention to email of R. Feinstein regarding objection to Disclosure Statement and committee call; review Protiviti materials	0.30	395.00	\$118.50
09/22/09	JNP	Prepare for and participate in Disclosure Statement hearing and calls with objecting parties.	5.50	725.00	\$3,987.50

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09/22/09	JNP	Review emails regarding Plan status and documents.	0.50	725.00	\$362.50
09/22/09	RMP	Review e-mails regarding disclosure statement issues and respond to same.	0.30	895.00	\$268.50
09/22/09	RJF	Telephone conferences with JP, RMP and emails Lehane regarding DS hearing.	0.50	825.00	\$412.50
09/23/09	JNP	Conference with R. Neal regarding Plan and Disclosure Statement.	0.50	725.00	\$362.50
09/23/09	JNP	Conference with J. Kumar regarding Disclosure Statement.	0.10	725.00	\$72.50
09/23/09	DAA	Attention to email of J. Pomerantz regarding disclosure statement hearing	0.10	395.00	\$39.50
09/24/09	JNP	Calls with R. Neal regarding Plan and Disclosure Statement.	0.70	725.00	\$507.50
09/24/09	JNP	Review Plan solicitation materials.	0.20	725.00	\$145.00
09/29/09	JNP	Begin reviewing Plan to create time line of events and task chart.	1.50	725.00	\$1,087.50
09/30/09	JNP	Email to oversight committee regarding 7th member of committee.	0.10	725.00	\$72.50
09/30/09	RMP	Review e-mails and conference with J. Pomerantz regarding Oversight Committee issues.	0.60	895.00	\$537.00
Task Code Total			41.60		\$31,895.00

Plan Implementation [B320]

09/04/09	JNP	Conference with M. Atkinson regarding meeting with Trustee on Plan issues.	0.10	725.00	\$72.50
09/04/09	JNP	Conference with aC. Jonse regarding meeting regarding Plan implementation issues.	0.20	725.00	\$145.00
09/04/09	JNP	Conference with A. Siegel and D. Gottlieb and others regarding plan implementation issues and meeting .	0.30	725.00	\$217.50
09/04/09	JNP	Emails regarding meeting with Liquidating Trustee.	0.20	725.00	\$145.00
09/15/09	JAM	Telephone conference with J. Pomerantz re status, strategy.	0.20	725.00	\$145.00
09/15/09	JNP	Arrange for meeting with Plan Administrator.	0.30	725.00	\$217.50
09/15/09	JNP	Conference with J. Morris regarding Plan implementation and related.	0.10	725.00	\$72.50
09/16/09	JAM	Review Protiviti deck (1.2); telephone conference with J. Pomerantz re status (.5).	1.70	725.00	\$1,232.50
09/16/09	JNP	Conference with J. Morris regarding Plan implementation issues.	0.50	725.00	\$362.50
09/16/09	JNP	Conference with Protiviti regarding presentation to liquidating trustee (2x).	1.30	725.00	\$942.50
09/17/09	JAM	Review revised Protiviti deck (.3); telephone conference with J. Pomerantz, Kelly Drye, Protiviti re same (1.2).	1.50	725.00	\$1,087.50
09/17/09	JNP	Meeting with A. Siegel, D. Gottlieb, J. Morris and others regarding meeting with Debtor on Plan implementation.	1.50	725.00	\$1,087.50
09/22/09	JNP	Travel to DC for meeting with Liquidating Trustee.	4.50	725.00	\$3,262.50
09/23/09	JAM	Meet with Debtor, Skadden, FTI, Trustee, Protiviti, J. Pomerantz re liquidation update.	4.10	725.00	\$2,972.50

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09/30/09	JNP	Conference with A. Siegel regarding plan implementation issues.	0.10	725.00	\$72.50
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Task Code Total			16.60		\$12,035.00
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Retention of Prof. [B160]

09/30/09	BDD	Email to J. Pomerantz re ordinary course professionals order	0.10	225.00	\$22.50
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09/30/09	BDD	Review court docket re ordinary course motion/order	0.20	225.00	\$45.00
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Task Code Total			0.30		\$67.50
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Travel

09/21/09	JNP	Travel to Richmond from Los Angeles for Disclosure Statement hearing.	9.40	725.00	\$6,815.00
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09/22/09	JAM	Non-working travel New York to Washington, DC.	4.10	725.00	\$2,972.50
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09/23/09	JNP	Travel to Los Angeles from Washington DC.	8.50	725.00	\$6,162.50
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09/24/09	JAM	Non-working travel Washington, DC to New York.	3.90	725.00	\$2,827.50
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09/24/09	JNP	Travel to Los Angeles from Washington DC after meeting with Plan Administrator.	8.20	725.00	\$5,945.00
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Task Code Total			34.10		\$24,722.50
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Total professional services:			139.50		\$96,605.50
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Costs Advanced:

07/31/2009	BM	Business Meal [E111] - Richmond International Airport JNP		\$15.94
08/02/2009	CP	Court Parking [E110] - Court parking JAM		\$20.00
08/02/2009	CP	Court Parking [E110] - Court parking JAM		\$38.00
08/17/2009	CC	Conference Call [E105] AT&T Conference Call, JNP		\$48.80
08/19/2009	CC	Conference Call [E105] AT&T Conference Call, JNP		\$4.57
08/20/2009	CC	Conference Call [E105] AT&T Conference Call, JNP		\$10.83
08/23/2009	CC	Conference Call [E105] AT&T Conference Call, JNP		\$12.25
08/24/2009	CC	Conference Call [E105] AT&T Conference Call, JNP		\$21.13
09/02/2009	RE2	SCAN/COPY (31 @0.10 PER PG)		\$3.10
09/03/2009	BM	Business Meal [E111] - Aquamarine DAA		\$24.37
09/09/2009	PAC	12304.00002 PACER Charges for 09-09-09		\$4.80
09/11/2009	PAC	12304.00002 PACER Charges for 09-11-09		\$4.00
09/14/2009	RE	(AGR 14 @0.10 PER PG)		\$1.40
09/15/2009	PAC	12304.00002 PACER Charges for 09-15-09		\$41.92
09/16/2009	PAC	12304.00002 PACER Charges for 09-16-09		\$3.44

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09/17/2009	BM	Business Meal [E111] JNP Meeting (Beverages)	\$5.00
09/17/2009	PAC	12304.00002 PACER Charges for 09-17-09	\$2.72
09/17/2009	RE2	SCAN/COPY (36 @0.10 PER PG)	\$3.60
09/17/2009	RE2	SCAN/COPY (36 @0.10 PER PG)	\$3.60
09/17/2009	RE2	SCAN/COPY (36 @0.10 PER PG)	\$3.60
09/17/2009	RE2	SCAN/COPY (36 @0.10 PER PG)	\$3.60
09/17/2009	RE2	SCAN/COPY (36 @0.10 PER PG)	\$3.60
09/17/2009	RE2	SCAN/COPY (36 @0.10 PER PG)	\$3.60
09/17/2009	RE2	SCAN/COPY (36 @0.10 PER PG)	\$3.60
09/17/2009	RE2	SCAN/COPY (20 @0.10 PER PG)	\$2.00
09/18/2009	PAC	12304.00002 PACER Charges for 09-18-09	\$2.40
09/20/2009	PAC	12304.00002 PACER Charges for 09-20-09	\$0.88
09/21/2009	PAC	12304.00002 PACER Charges for 09-21-09	\$14.72
09/22/2009	AT	Auto Travel Expense [E109] - Taxi from Union Station to hotel JAM	\$9.00
09/22/2009	PAC	12304.00002 PACER Charges for 09-22-09	\$45.68
09/22/2009	TE	Travel Expense [E110] - Train fare from NYC to Washington, DC (JAM)	\$199.00
09/23/2009	PAC	12304.00002 PACER Charges for 09-23-09	\$10.40
09/24/2009	AT	Auto Travel Expense [E109] - Taxi from hotel to Union Station JAM	\$9.00
09/24/2009	PAC	12304.00002 PACER Charges for 09-24-09	\$16.00
09/24/2009	RE	(AGR 54 @0.10 PER PG)	\$5.40
09/24/2009	RE2	SCAN/COPY (3 @0.10 PER PG)	\$0.30
09/24/2009	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
09/24/2009	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
09/24/2009	TE	Travel Expense [E110] - Train fare from Washington, DC. to NYC (JAM)	\$155.00
09/25/2009	PAC	12304.00002 PACER Charges for 09-25-09	\$29.36
09/25/2009	RE2	SCAN/COPY (51 @0.10 PER PG)	\$5.10
09/25/2009	RE2	SCAN/COPY (48 @0.10 PER PG)	\$4.80
09/28/2009	PAC	12304.00002 PACER Charges for 09-28-09	\$7.84
09/29/2009	PAC	12304.00002 PACER Charges for 09-29-09	\$14.16
09/30/2009	PAC	12304.00002 PACER Charges for 09-30-09	\$14.80

Total Expenses:

\$833.51

Summary:

Total professional services	\$96,605.50
Total expenses	\$833.51
Net current charges	\$97,439.01

Net balance forward	\$156,808.60
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Total balance now due

\$254,247.61

AWC	Caine, Andrew W.	1.40	695.00	\$973.00
BDD	Dassa, Beth D.	4.80	225.00	\$1,080.00
DAA	Abadir, David A.	14.40	395.00	\$5,688.00
JAM	Morris, John A.	19.10	725.00	\$13,847.50
JNP	Pomerantz, Jeffrey N.	72.90	725.00	\$52,852.50
RJF	Feinstein, Robert J.	10.30	825.00	\$8,497.50
RMP	Pachulski, Richard M.	9.60	895.00	\$8,592.00
SEG	Goldich, Stanley E.	7.00	725.00	\$5,075.00
		<hr/> 139.50		<hr/> \$96,605.50

Task Code Summary

		Hours	Amount
AA	Asset Analysis/Recovery[B120]	1.90	\$1,397.50
AC	Avoidance Actions	3.10	\$2,205.50
AD	Asset Disposition [B130]	1.50	\$1,087.50
CA	Case Administration [B110]	0.50	\$263.50
CO	Claims Admin/Objections[B310]	15.00	\$11,263.00
CP	Compensation Prof. [B160]	16.90	\$6,310.50
EB	Employee Benefit/Pension-B220	1.20	\$906.00
EC	Executory Contracts [B185]	0.60	\$369.00
GC	General Creditors Comm. [B150]	3.00	\$1,643.00
LN	Litigation (Non-Bankruptcy)	2.00	\$1,450.00
MC	Meeting of Creditors [B150]	1.20	\$990.00
PD	Plan & Disclosure Stmt. [B320]	41.60	\$31,895.00
PI	Plan Implementation [B320]	16.60	\$12,035.00
RP	Retention of Prof. [B160]	0.30	\$67.50
TR	Travel	34.10	\$24,722.50
		<hr/> 139.50	<hr/> \$96,605.50

Expense Code Summary

Auto Travel Expense [E109]	\$18.00
Working Meals [E1]	\$45.31
Conference Call [E105]	\$97.58
Court Parking [E110]	\$58.00
Pacer - Court Research	\$213.12
Reproduction Expense [E101]	\$6.80
Reproduction/ Scan Copy	\$40.70
Travel Expense [E110]	\$354.00
	<hr/> \$833.51

PACHULSKI STANG ZIEHL & JONES LLP

10100 Santa Monica Boulevard
11th Floor
Los Angeles, CA 90067

October 31, 2009

Invoice Number **86310** **12304 00002** **JNP**

Ramona Neal
Hewlett-Packard Company
11307 Chinden Blvd. MS 314
Boise, ID 83714

Balance forward as of last invoice, dated: September 30, 2009	\$109,109.02
Payments received since last invoice, last payment received -- November 18, 2009	\$82,948.19
Net balance forward	<u>\$26,160.83</u>

Re: Circuit City committee representation

Statement of Professional Services Rendered Through

10/31/2009

			Hours	Rate	Amount
Asset Analysis/Recovery[B120]					
10/14/09	JNP	Review settlement documents re Hurricane Ike insurance claim and review email from M. Atkinson re same.	0.20	725.00	\$145.00
10/27/09	JNP	Review analysis of two receivables settlements.	0.10	725.00	\$72.50
Task Code Total			<u>0.30</u>		<u>\$217.50</u>
Avoidance Actions					
10/22/09	AWC	Emails with FTI and Protiviti regarding preference data.	0.30	695.00	\$208.50
10/26/09	AWC	Read FTI email and analyses documents regarding preference issues.	0.40	695.00	\$278.00
Task Code Total			<u>0.70</u>		<u>\$486.50</u>
Asset Disposition [B130]					
10/21/09	JNP	Emails regarding Keenesaw property sale.	0.10	725.00	\$72.50
Task Code Total			<u>0.10</u>		<u>\$72.50</u>
Case Administration [B110]					

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09/04/09	MAM	Update and circulate critical dates memorandum.	0.60	195.00	\$117.00
09/11/09	MAM	Update critical dates memorandum.	0.40	195.00	\$78.00
09/18/09	MAM	Update critical dates memorandum.	0.90	195.00	\$175.50
09/25/09	MAM	Update critical dates memorandum.	1.40	195.00	\$273.00
10/02/09	MAM	Update critical dates memorandum.	0.80	195.00	\$156.00
10/05/09	JNP	Review agenda for 10/7 meeting.	0.10	725.00	\$72.50
10/09/09	MAM	Update critical dates memorandum.	0.90	195.00	\$175.50
10/15/09	BDD	Email to J. Pomerantz re critical dates	0.10	225.00	\$22.50
10/15/09	BDD	Review of latest critical dates memo	0.10	225.00	\$22.50
10/15/09	BDD	Conversation with M. Evans re critical dates	0.10	225.00	\$22.50
10/15/09	BDD	Email to M. Matteo re critical dates	0.10	225.00	\$22.50
10/16/09	MAM	Update and circulate critical dates memorandum.	1.90	195.00	\$370.50
10/23/09	MAM	Update and circulate critical dates memorandum.	1.10	195.00	\$214.50
10/30/09	MAM	Update and circulate critical dates memorandum.	0.90	195.00	\$175.50

Task Code Total

9.40

\$1,898.00

CANADA

10/02/09	JNP	Review update materials on Canada and timing.	0.20	725.00	\$145.00
10/05/09	JNP	Conference with D. Cohen re distributions in Canada.	0.20	725.00	\$145.00
10/05/09	JNP	Email to M. Atkinson and J. Crocket re distributions in Canada.	0.10	725.00	\$72.50
10/06/09	JNP	Review email from M. Atkinson re status of distribution issues.	0.10	725.00	\$72.50
10/09/09	JNP	Conference with D. Cohen re Canadian proceeds to United States.	0.20	725.00	\$145.00
10/12/09	JNP	Review and respond to emails re Canada.	0.20	725.00	\$145.00
10/13/09	JNP	Review and respond to emails from D. Cohen re Canada.	0.10	725.00	\$72.50
10/21/09	JNP	Review memo from Gowlings regarding Canadian claims process.	0.10	725.00	\$72.50
10/22/09	JNP	Review Canada monitor analysis and send email to M. Atkinson regarding same.	0.40	725.00	\$290.00
10/27/09	JNP	Review analysis regarding Canadian issues.	0.10	725.00	\$72.50

Task Code Total

1.70

\$1,232.50

Claims Admin/Objections[B310]

09/24/09	JNP	Review emails regarding Department of Labor matter and send email regarding same.	0.10	725.00	\$72.50
10/01/09	JAM	Telephone conference with J. Pomerantz, B. Levine, R. Feinstein, A. Sahn re claims objections (.5); meet with B. Levine, A. Sahn re same (.1).	0.60	725.00	\$435.00
10/01/09	ACS	Organization of omnibus claims and replies.	4.30	150.00	\$645.00

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10/01/09	ACS	Familiarization with disclosure statement in conjunction with claims analysis.	3.70	150.00	\$555.00
10/01/09	BEL	Telephone conference with J. Morris and J. Pomerantz regarding claims issues.	0.70	525.00	\$367.50
10/01/09	JNP	Review and respond to emails re claims issues.	0.10	725.00	\$72.50
10/01/09	JNP	Email to team re claims issues to look at.	0.10	725.00	\$72.50
10/01/09	JNP	Conference with R. Feinstein, J. Morris, B. Levine and A. Sahn re claims work to be done.	0.50	725.00	\$362.50
10/01/09	JNP	Email to M. Atkinson re claims work to be done.	0.10	725.00	\$72.50
10/01/09	JNP	Conference with S. Eagle re PBGC stipulation and plan related matters.	0.30	725.00	\$217.50
10/02/09	JAM	E-mails with J. Pomerantz, A. Sahn, M. Atkinson re claims objections and analyses, flat screen litigation.	1.20	725.00	\$870.00
10/02/09	ACS	Organization of Omnibus claims and replies.	7.70	150.00	\$1,155.00
10/02/09	ACS	Review of 503b(9) claims.	1.00	150.00	\$150.00
10/02/09	BEL	Emails with A. Sahn regarding status.	0.30	525.00	\$157.50
10/02/09	JNP	Email to PSZJ team regarding claims analysis update from debtor.	0.10	725.00	\$72.50
10/02/09	JNP	Review emails and pleadings regarding claims.	0.40	725.00	\$290.00
10/02/09	JNP	Emails regarding claim issues.	0.10	725.00	\$72.50
10/05/09	JAM	Telephone conference with B. Levine, J. Pomerantz, A. Sahn re objections to claims (.3); meet with B. Levine, A. Sahn re same (.2); meet with B. Levine re same (.2); e-mails with M. Atkinson re same (.4); review objections (3.9); e-mails with J. Pomerantz re status, process.	5.00	725.00	\$3,625.00
10/05/09	ACS	Conference call with J. Pomerantz, Beth Levine & John Morris regarding omnibus claim analysis.	1.40	150.00	\$210.00
10/05/09	ACS	Omnibus claim analysis and waterfall chart organization.	5.60	150.00	\$840.00
10/05/09	ACS	Review of document produced by Protiviti and formatting into excel.	1.00	150.00	\$150.00
10/05/09	JNP	Review Protiviti emails re claims status in preparation for call.	0.10	725.00	\$72.50
10/05/09	JNP	Conference with Protiviti, A. Sahn, B. Levine and J. Morris re claims work.	0.50	725.00	\$362.50
10/05/09	BEL	Call regarding claims issues.	0.40	525.00	\$210.00
10/05/09	BEL	Review various objections.	2.20	525.00	\$1,155.00
10/06/09	JAM	Review and analyze Omnibus objections, and responses and create outlines re same.	5.70	725.00	\$4,132.50
10/06/09	ACS	Omnibus claim organization and review of Protiviti documents.	4.20	150.00	\$630.00
10/06/09	JNP	Review motion to approve PBGC settlement.	0.20	725.00	\$145.00
10/06/09	JNP	Review and respond to emails from J. Morris re claims process.	0.10	725.00	\$72.50
10/06/09	JNP	Review motion for reconsideration of objection to claim and email re same.	0.10	725.00	\$72.50
10/06/09	JNP	Conference with Creditor re status of case.	0.20	725.00	\$145.00
10/07/09	JAM	Review of e-mails re status of various litigation (.2); review Claims Objections (4.8).	5.00	725.00	\$3,625.00
10/07/09	JNP	Review 502d motion.	0.30	725.00	\$217.50

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10/07/09	JNP	Email to D. Foley re hearing follow up re claims.	0.20	725.00	\$145.00
10/07/09	JNP	Review set off objection motion and send emails re same.	0.20	725.00	\$145.00
10/07/09	RJF	Telephone conference with JP regarding 503(b)(9) setoff objection.	0.30	825.00	\$247.50
10/07/09	JSP	Research regarding set-off of claims	0.90	525.00	\$472.50
10/08/09	JAM	Telephone conference with M. Atkinson, B. Levine, A. Sahn re Omnibus Objections to Claims (.3); meet with B. Levine re same (.2); review claims, objections, orders (3.9).	4.40	725.00	\$3,190.00
10/08/09	JNP	Review and respond to emails re scheduling call with debtors re claims.	0.10	725.00	\$72.50
10/08/09	RJF	Telephone conference with Jeffrey N. Pomerantz regarding claims issue, telephone conference with Rousser.	0.30	825.00	\$247.50
10/08/09	BEL	Telephone conference regarding claims issues.	0.60	525.00	\$315.00
10/08/09	BEL	Conference with J. Morris.	0.40	525.00	\$210.00
10/08/09	BEL	Analyze adjourned claims.	3.40	525.00	\$1,785.00
10/09/09	JNP	Review claims information.	0.10	725.00	\$72.50
10/09/09	JNP	Review motion to pay administrative claim.	0.10	725.00	\$72.50
10/12/09	JAM	Telephone conference with B. Levine, J. Pomerantz, Protiviti re claims analysis and cash flow (.3); e-mails with M. Atkinson re same (.3); review claims objections, responses and prepare summaries (4.8).	5.40	725.00	\$3,915.00
10/12/09	BEL	Call regarding claims.	0.60	525.00	\$315.00
10/12/09	JNP	Review motions re claims objections.	0.30	725.00	\$217.50
10/12/09	JNP	Review email from Protiviti re claims and conference with M. Atkinson re same.	0.30	725.00	\$217.50
10/12/09	JNP	Review stipulation re bank claims and conference with I. Fredericks re same.	0.40	725.00	\$290.00
10/12/09	JNP	Conference with R. Feinstein re bank claims stipulation.	0.10	725.00	\$72.50
10/12/09	RJF	Telephone conference with Jeffrey N. Pomerantz regarding DIP lenders claims.	0.30	825.00	\$247.50
10/13/09	JAM	Telephone conference with J. Pomerantz, B. Levine, Protiviti, Skadden re cash flow, claims waterfall.	1.20	725.00	\$870.00
10/13/09	BEL	Call with Skadden regarding claims issues.	0.70	525.00	\$367.50
10/13/09	BEL	Confer with Andrew Sahn regarding open issues.	0.30	525.00	\$157.50
10/13/09	JNP	Prepare for call on claims and conference with M. Atkinson re same.	0.40	725.00	\$290.00
10/13/09	JNP	Review Liberty Mutual settlement motion.	0.10	725.00	\$72.50
10/13/09	JNP	Conference with FTI, Skadden, Debtor, Protiviti, B. Levine and J. Morris re claims and related issues.	1.20	725.00	\$870.00
10/14/09	JAM	E-mails with J. Pomerantz, Skadden, Protiviti, B. Levine re claims objections, proposed settlement.	0.40	725.00	\$290.00
10/14/09	JNP	Review Infogain motion and related and emails re same.	0.20	725.00	\$145.00
10/14/09	BDD	Conversation with Mrs. Spong (re claim of husband, Norman Spong) against Debtor (retirement fees)	0.10	225.00	\$22.50
10/15/09	BEL	Review and analyze adjourned claims and prepare summaries regarding same.	4.90	525.00	\$2,572.50
10/15/09	JNP	Conference with creditor re claim.	0.10	725.00	\$72.50
10/15/09	JNP	Begin reviewing substantive 503b9/ set off objections.	0.20	725.00	\$145.00

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10/15/09	JNP	Conference with M. Goldberg re claims objections.	0.20	725.00	\$145.00
10/16/09	JAM	Review claims objections, responses, orders and draft analyses.	4.40	725.00	\$3,190.00
10/16/09	JNP	Review various pleadings filed with Court.	0.10	725.00	\$72.50
10/16/09	JNP	Review stipulation resolving bank group prepetition claims.	0.20	725.00	\$145.00
10/19/09	JAM	Review Infogain proofs of claim, objection, motion to allow administrative claim, settlement documents and related invoices and draft memo regarding proposed settlement (6.8); e-mail to J. Pomerantz re same (.1).	6.90	725.00	\$5,002.50
10/19/09	BEL	Review and analyze adjourned claims.	3.90	525.00	\$2,047.50
10/20/09	JAM	Work on claims objection analysis, including review of documents and creating charts.	5.20	725.00	\$3,770.00
10/20/09	BEL	Analyze and review adjourned claims.	4.40	525.00	\$2,310.00
10/20/09	JNP	Review emails and memo on info gain settlement.	0.40	725.00	\$290.00
10/21/09	JAM	Review claims objections, orders, responses and draft summaries (7.5); telephone conferences with M. Atkinson re same (.6).	8.10	725.00	\$5,872.50
10/21/09	BEL	Review and analyze adjourned claims.	5.20	525.00	\$2,730.00
10/21/09	JNP	Call to E. Friedman regarding payment of Administrative claims.	0.10	725.00	\$72.50
10/21/09	JNP	Review and respond to emails regarding claims process.	0.40	725.00	\$290.00
10/21/09	JNP	Emals regarding internal call on claims process.	0.20	725.00	\$145.00
10/21/09	JNP	Respond to email regarding Infogain settlement.	0.10	725.00	\$72.50
10/21/09	JNP	Review and forward objections to claims.	0.10	725.00	\$72.50
10/21/09	JNP	Review motion to file late claim.	0.10	725.00	\$72.50
10/22/09	JAM	Telephone conference with J. Pomerantz, M. Atkinson re available cash for administrative claims (.5); review e-mails between J. Pomerantz, Skadden re same (.3); telephone conference with M. Atkinson re claims analysis (.4); review documents and work on claims analysis (4.3).	5.50	725.00	\$3,987.50
10/22/09	BEL	Telephone conference regarding claims Waterfall.	0.70	525.00	\$367.50
10/22/09	BEL	Review and analyze adjourned claims.	3.20	525.00	\$1,680.00
10/22/09	JNP	Review claims analysis prepared by Debtors.	0.20	725.00	\$145.00
10/22/09	JNP	Conference with J. Morris and M. Atkinson regarding claims analysis and effective date analysis.	0.50	725.00	\$362.50
10/22/09	JNP	Review analysis of adjourned claims prepares by Protiviti.	0.10	725.00	\$72.50
10/22/09	JNP	Review and respond to proposed email from M. Atkinson regarding claims.	0.10	725.00	\$72.50
10/23/09	BEL	Review and revise summary charts regarding claims.	0.30	525.00	\$157.50
10/24/09	RJF	Emails regarding resolution of secured lenders' claims.	0.20	825.00	\$165.00
10/25/09	JAM	Review J. Pomerantz, M. Atkinson e-mails and analyses re waterfall, claims.	0.80	725.00	\$580.00
10/26/09	JAM	Telephone conference with J. Pomerantz re claims, waterfall (.3); telephone conference with J. Pomerantz, R. Feinstein, B. Levine, M. Atkinson re same (1.0); review Protiviti and Debtor's analyses re same (1.8).	3.10	725.00	\$2,247.50
10/26/09	BEL	Telephone conference with Robert J. Feinstein, John A. Morris, Jeffrey N. Pomerantz and M. Atkinson regarding	1.10	525.00	\$577.50

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		claim analysis.			
10/26/09	BEL	Analyze adjourned claims.	4.20	525.00	\$2,205.00
10/26/09	JNP	Conference with J. Morris, B. Levine, Robert J. Feinstein, M. Atkinson regarding claims issues and effective date analysis.	1.00	725.00	\$725.00
10/26/09	JNP	Review claims objections, responses and related filed pleadings.	0.20	725.00	\$145.00
10/26/09	RJF	Review Ames decision and debtors' motion regarding 502(d) and 503(b)(9).	0.90	825.00	\$742.50
10/26/09	HCK	Memos to and from J. Pomerantz re Bank of America stipulation.	0.10	725.00	\$72.50
10/27/09	JAM	Review e-mails and revised analyses from M. Atkinson, J. Pomerantz re waterfall and claims objections.	0.40	725.00	\$290.00
10/27/09	JNP	Review motion to pay administrative expenses and email regarding same.	0.20	725.00	\$145.00
10/28/09	JAM	Telephone conference with J. Pomerantz, R. Feinstein, B. Levine, M. Atkinson re cash waterfall (0.6).	0.60	725.00	\$435.00
10/28/09	BEL	Telephone conference with Jeffrey N. Pomerantz, John A. Morris, Robert J. Feinstein and Michael Atkinson regarding Protiviti analysis.	0.40	525.00	\$210.00
10/28/09	BEL	Analyze adjourned claims.	4.90	525.00	\$2,572.50
10/28/09	JNP	Email to I. Fredericks regarding bank stipulation.	0.10	725.00	\$72.50
10/28/09	RJF	Emails regarding bank claim.	0.20	825.00	\$165.00
10/29/09	BEL	Analyze adjourned claims.	5.10	525.00	\$2,677.50
10/30/09	JAM	Review revised Protiviti presentation (1.2); review e-mails with Skadden re waterfall (.4).	1.60	725.00	\$1,160.00
Task Code Total			157.20		\$87,762.50

Compensation Prof. [B160]

10/07/09	JNP	Participate in omnibus fee application hearing.	0.60	725.00	\$435.00
10/08/09	DAA	Review Ernst & Young's August fee statement	0.20	395.00	\$79.00
10/10/09	DAA	Review Skadden's August fee statement	0.50	395.00	\$197.50
10/10/09	DAA	Review September fee statement for McGuireWoods	0.30	395.00	\$118.50
10/13/09	BDD	Email to J. Pomerantz re Gowling fee application	0.10	225.00	\$22.50
10/14/09	BDD	Email to P. Shea at Gowling re interim fee applications	0.10	225.00	\$22.50
10/20/09	BDD	Email to J. Pomerantz re September invoice	0.10	225.00	\$22.50
10/20/09	BDD	Email to M. Lyles re September invoice	0.10	225.00	\$22.50
10/23/09	JNP	Review and respond to email regarding fee Order.	0.10	725.00	\$72.50
10/26/09	DAA	Review FTI's monthly fee statement for September 2009	0.20	395.00	\$79.00
10/28/09	BDD	Preparation of PSZJ September monthly fee statement	0.20	225.00	\$45.00
10/28/09	BDD	Email to J. Pomerantz and S. Cho re September monthly fee statement	0.10	225.00	\$22.50
10/29/09	JNP	Review and respond to email regarding Infogain settlement.	0.10	725.00	\$72.50
Task Code Total			2.70		\$1,211.50

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General Creditors Comm. [B150]

10/02/09	DAA	Review critical dates memorandum	0.20	395.00	\$79.00
10/10/09	DAA	Review critical dates memorandum	0.20	395.00	\$79.00
10/15/09	JNP	Email to Committee re status.	0.20	725.00	\$145.00
10/15/09	DAA	Attention to emails of B. Dassa, M. Matteo, and J. Pomerantz regarding critical dates	0.20	395.00	\$79.00
10/16/09	DAA	Review critical dates memorandum	0.10	395.00	\$39.50
10/23/09	DAA	Review critical dates memorandum	0.10	395.00	\$39.50
10/28/09	JNP	Participate on call regarding Protiviti committee analysis.	0.50	725.00	\$362.50
10/30/09	DAA	Review critical dates memorandum and attention to email from M. Matteo regarding same	0.20	395.00	\$79.00
Task Code Total			1.70		\$902.50

Hearings

10/05/09	JNP	Email to L. Tavenner and P. Beran re telephonic hearing.	0.10	725.00	\$72.50
10/15/09	JNP	Review agenda for 10/15 hearing.	0.10	725.00	\$72.50
10/15/09	JNP	participate in 10/15 omnibus hearing.	1.00	725.00	\$725.00
10/15/09	JNP	Conference with L. Tavenner re hearing.	0.10	725.00	\$72.50
Task Code Total			1.30		\$942.50

Litigation (Non-Bankruptcy)

10/02/09	JNP	Conference with K. Marks regarding flat screen litigation; follow up with B. Lehane regarding same.	0.40	725.00	\$290.00
10/02/09	JNP	Email to D. Foley and J. Liberi regarding flat screen litigation.	0.20	725.00	\$145.00
10/02/09	JNP	Review email regarding antitrust litigation.	0.10	725.00	\$72.50
10/06/09	JNP	Review and respond to emails re flat screen litigation.	0.20	725.00	\$145.00
10/07/09	RJF	Emails regarding flatscreen litigation.	0.10	825.00	\$82.50
10/08/09	RJF	Telephone conference with JP and emails regarding flatscreen litigation.	0.30	825.00	\$247.50
10/08/09	JNP	Conference with B. Lehane re litigation strategy and related.	0.20	725.00	\$145.00
10/08/09	JNP	Conference re litigation strategy and related.	0.20	725.00	\$145.00
10/09/09	RJF	Telephone conference with Jeff Friedman regarding flat panel litigation.	0.10	825.00	\$82.50
10/12/09	JNP	Review and respond to email re LCD litigation.	0.10	725.00	\$72.50
10/13/09	JNP	Conference with A. Siegel re flat panel litigation.	0.20	725.00	\$145.00
10/13/09	JNP	Conference with J. Morris re flat panel litigation.	0.20	725.00	\$145.00
10/13/09	JNP	Conference with R. Lehane re flat panel litigation.	0.10	725.00	\$72.50

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10/13/09	JNP	Conference with J. Marcum, M. Mosier, D. Foley, J. Morris and B. Lehané re flat panel litigation.	0.70	725.00	\$507.50
10/13/09	JNP	Conference with B. Lehané re flat panel litigation.	0.10	725.00	\$72.50
10/14/09	JNP	Emails re flat screen litigation calls and retention issues.	0.30	725.00	\$217.50
10/15/09	JNP	Conference with D. Foley and Consor re flat panel litigation.	0.40	725.00	\$290.00
10/16/09	JNP	Conference with K. Marks regarding flat panel consultant.	0.10	725.00	\$72.50
10/16/09	JNP	Conference with Dax regarding flat panel consultant.	0.10	725.00	\$72.50
10/21/09	JNP	Email to and from K. Marks regarding status of expert retention and email to R. Lehané regarding same.	0.20	725.00	\$145.00
10/21/09	JNP	Conference with R. Lehané regarding status of professionals retention.	0.20	725.00	\$145.00
10/26/09	JNP	Review email from K. Marks regarding flat screen litigation.	0.10	725.00	\$72.50
Task Code Total			4.60		\$3,385.00

Plan & Disclosure Stmt. [B320]

09/15/09	RMP	Review PBGC and related issues and telephone conference with J. Pomerantz regarding same.	0.70	895.00	\$626.50
09/28/09	SEG	Review emails re Plan and Disclosure Statement and issues re same.	0.20	725.00	\$145.00
10/01/09	JNP	Letter to Doug Foley re signature pages to plan and disclosure statement.	0.10	725.00	\$72.50
10/02/09	JNP	Email regarding oversight committee.	0.10	725.00	\$72.50
10/02/09	JNP	Conference with E. Friendman regarding plan issues and related.	0.20	725.00	\$145.00
10/02/09	RMP	Review plan and oversight issues and conference with J. Pomerantz regarding same.	0.60	895.00	\$537.00
10/05/09	JNP	Email to committee member re plan issues.	0.10	725.00	\$72.50
10/05/09	JNP	Review liquidating trust agreement consent and notice provisions.	0.10	725.00	\$72.50
10/05/09	JNP	Review objection to confirmation of plan by Colorado tax collector	0.10	725.00	\$72.50
10/07/09	JNP	Conference with Creditor re distributions under plan.	0.20	725.00	\$145.00
10/07/09	JNP	Conference with R. Feinstein re plan process.	0.20	725.00	\$145.00
10/07/09	JNP	Review objection to plan.	0.10	725.00	\$72.50
10/07/09	JNP	Conference with bonding company re bond for liquidating trustee.	0.20	725.00	\$145.00
10/08/09	RMP	Review e-mails and conference with J. Pomerantz regarding 7th member.	0.40	895.00	\$358.00
10/09/09	JNP	Conference with R. Pachulski re oversight committee.	0.10	725.00	\$72.50
10/12/09	JNP	Review Debtors' analysis re effective date cash and related.	0.20	725.00	\$145.00
10/12/09	JNP	Conference with M. Atkinson, B. Levine and J. Morris re effective date issues and cash availability.	0.50	725.00	\$362.50
10/13/09	JNP	Conference with E. Friedman re confirmation process and related issues.	0.20	725.00	\$145.00

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10/15/09	JNP	Conference with E. Friedman re plan issues.	0.20	725.00	\$145.00
10/15/09	RMP	Review status and conferences with J. Pomerantz regarding case issues.	0.80	895.00	\$716.00
10/15/09	BDD	Review of docket re objections to plan confirmation	0.10	225.00	\$22.50
10/15/09	BDD	Email to M. Evans re objections to plan confirmation	0.10	225.00	\$22.50
10/15/09	BDD	Email to J. Pomerantz re objections to plan confirmation	0.10	225.00	\$22.50
10/15/09	DAA	Attention to email of J. Pomerantz regarding confirmation hearing and plan issues	0.20	395.00	\$79.00
10/16/09	JNP	Email to and from D. Foley regarding response by landlord to Plan.	0.10	725.00	\$72.50
10/21/09	JNP	Brief review of Liquidating Trust Agreement and emails to Liquidating Trustee and chair and review responses regarding same.	0.60	725.00	\$435.00
10/21/09	JNP	Review and respond to emails from Robert J. Feinstein and Richard M. Pachulski regarding plan process.	0.10	725.00	\$72.50
10/21/09	RJF	Emails regarding plan issues with Jeffrey N. Pomerantz.	0.20	825.00	\$165.00
10/22/09	JNP	Email to Richard M. Pachulski and Robert J. Feinstein regarding Plan confirmation process.	0.20	725.00	\$145.00
10/22/09	JNP	Prepare analysis of Liquidating Trust Agreement revisions; Emails regarding same.	0.80	725.00	\$580.00
10/22/09	RJF	Emails regarding plan, effective date issues.	0.40	825.00	\$330.00
10/22/09	RJF	Analyze waterfall analysis and related documents.	0.50	825.00	\$412.50
10/23/09	JNP	Email to and from C. Dickerson regarding Liquidating Trust Agreement.	0.10	725.00	\$72.50
10/23/09	JNP	Conference with B. Lehan regarding Plan status.	0.10	725.00	\$72.50
10/24/09	JNP	Review email from I. Fredericks regarding claims analysis and related.	0.10	725.00	\$72.50
10/24/09	JNP	Review of effective date and claims analysis for presentation to committee.	2.00	725.00	\$1,450.00
10/26/09	JNP	Conference with R. Neal, E. Friedman, M. Tuchin and R. Feinstein regarding liquidating trust agreement issues.	0.50	725.00	\$362.50
10/26/09	JNP	Draft email to C. Dickerson regarding liquidating trust agreement .	0.30	725.00	\$217.50
10/26/09	RJF	Review emails regarding liquidation trust agreement.	0.40	825.00	\$330.00
10/26/09	RJF	Review Protiviti effective date analysis.	0.40	825.00	\$330.00
10/26/09	RJF	Call with Jeffrey N. Pomerantz, Protiviti regarding effective date analysis.	0.50	825.00	\$412.50
10/26/09	RJF	Call with Jeffrey N. Pomerantz, HP representatives regarding liquidating trust agreement.	0.40	825.00	\$330.00
10/27/09	JNP	Conference with C. Dickerson regarding liquidating trust agreement and related.	0.40	725.00	\$290.00
10/29/09	JNP	Work on oversight committee by laws and liquidating trust agreement .	1.00	725.00	\$725.00

Task Code Total

14.90

\$11,291.50

Plan Implementation [B320]

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10/07/09	JNP	Conference with A. Siegel re liquidation trust and related issues.	0.20	725.00	\$145.00
10/09/09	JNP	Email to bonding company re bond.	0.10	725.00	\$72.50
10/16/09	JNP	Conference with Richard M. Pachulski regarding Oversight Committee.	0.10	725.00	\$72.50
10/22/09	RMP	Review liquidation trust agreement issues and e-mails regarding same.	0.60	895.00	\$537.00
10/22/09	JNP	Review comments to Liquidating Trust Agreement.	0.10	725.00	\$72.50
Task Code Total			1.10		\$899.50

Retention of Prof. [B160]

10/01/09	JNP	Review ordinary course professional order and send to Sussman Godfried.	0.20	725.00	\$145.00
10/07/09	JNP	Review agreement re flat screen counsel and emails re same.	0.10	725.00	\$72.50
10/15/09	JNP	Review and respond to emails re Susman Godfrey retention.	0.10	725.00	\$72.50
10/16/09	DAZ	Telephone conference with Jeff Pomerantz re expert retention of experts issues.	0.10	825.00	\$82.50
10/19/09	JNP	Email to and from A. Siegel regarding Plan implementation issues.	0.10	725.00	\$72.50
10/19/09	JNP	Email to and from K. Marks regarding retention.	0.10	725.00	\$72.50
10/21/09	JNP	Review Georgetown advisory services Retention Agreement and provide comments.	0.20	725.00	\$145.00
10/23/09	JNP	Review declarations of Georgetown advisors.	0.10	725.00	\$72.50
10/26/09	JNP	Conference with R. Lehane and J. Carr regarding Georgetown retention.	0.10	725.00	\$72.50
10/31/09	JNP	Review Georgetown application and email regarding same.	0.20	725.00	\$145.00
Task Code Total			1.30		\$952.50

Stay Litigation [B140]

10/23/09	JNP	Review Unical relief from stay motion and emails regarding same with D. Foley.	0.10	725.00	\$72.50
Task Code Total			0.10		\$72.50

Tax Issues [B240]

10/02/09	JNP	Email to D. Agler regarding tax issues.	0.10	725.00	\$72.50
10/13/09	JNP	Emails to and from D. Agler re tax issues.	0.10	725.00	\$72.50
10/14/09	JNP	Conference with D. Agler and S. Tomlinson re tax issues.	0.20	725.00	\$145.00
10/14/09	JNP	Conference with M. Atkinson re tax issues.	0.10	725.00	\$72.50

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10/14/09	JNP	Email to Debtors re scheduling a conference call to discuss tax issues.	0.10	725.00	\$72.50
10/14/09	JNP	Review tax memos in preparation for call.	0.20	725.00	\$145.00
10/15/09	JNP	Conference with D. Agler re tax call.	0.20	725.00	\$145.00
10/15/09	JNP	Conference with tax advisors re tax status.	0.70	725.00	\$507.50
10/21/09	JNP	Conference with S. Tomlinson regarding tax issues.	0.20	725.00	\$145.00
10/22/09	JNP	Conference with S. Tomlinson regarding developments in tax refund issues.	0.20	725.00	\$145.00
10/22/09	JNP	Conference with I. Fredericks regarding developments in tax refund issues and related.	0.30	725.00	\$217.50
10/22/09	JNP	Conference with M. Atkinson regarding tax issues developments.	0.20	725.00	\$145.00
10/23/09	JNP	Conference call with Robert J. Feinstein regarding tax issues.	0.10	725.00	\$72.50
10/26/09	JNP	Review memo from S. Tomlinson regarding taxes and respond.	0.10	725.00	\$72.50
10/27/09	JNP	Review revised tax analysis and forward.	0.20	725.00	\$145.00
10/27/09	JNP	Conference with A. Siegel regarding tax issues.	0.10	725.00	\$72.50
10/27/09	JNP	Conference with S. Tomlinson regarding tax issues.	0.20	725.00	\$145.00
Task Code Total			3.30		\$2,392.50

Total professional services:

200.40

\$113,719.50

Costs Advanced:

09/02/2009	AF	Air Fare [E110] US Airways, LA/Philly/LA, TKT# 0377449906176, JNP	\$565.21
09/02/2009	TE	Travel Expense [E110] Travel Agency Fee, JNP	\$35.00
09/17/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$16.64
09/21/2009	AT	Auto Travel Expense [E109] AMS/Pacific Transportation, Inv. 148001, JNP	\$163.72
09/21/2009	CC	Conference Call [E105] AT&T Conference Call, RJF	\$53.63
09/21/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$3.65
09/22/2009	BM	Business Meal [E111] Brother Jimmy BBQ, working meal, -mtg with debtor, JAM	\$18.00
09/22/2009	HT	Hotel Expense [E110] Berkeley Hotel, The Richmond, 1 night, JNP	\$303.48
09/24/2009	AF	Air Fare [E110] United Airlines, Dulles DC/LA, TKT# 0167449906224, JNP	\$894.60
09/24/2009	AP	LAX Airport Parking, JNP	\$133.99
09/24/2009	BM	Business Meal [E111] Brasserie 44, working meal, meeting with debtor, JAM	\$37.57
09/24/2009	HT	Hotel Expense [E110] The Hay Adams, 2 nights, JNP	\$1,151.55
09/24/2009	TE	Travel Expense [E110] Travel Agency Fee, JNP	\$40.00
09/25/2009	HT	Hotel Expense [E110] Marriott Hotel, 3 nights, meeting with debtor in Washington, D.C. , JAM	\$943.42

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09/30/2009	CC	Conference Call [E105] AT&T Conference Call, JNP	\$10.75
10/01/2009	BM	Business Meal [E111] - East Palace (Andrew Sahn)	\$13.44
10/01/2009	PAC	12304.00002 PACER Charges for 10-01-09	\$27.76
10/02/2009	FE	12304.00002 FedEx Charges for 10-02-09	\$10.58
10/02/2009	PAC	12304.00002 PACER Charges for 10-02-09	\$5.60
10/02/2009	RE	(DOC 6 @0.10 PER PG)	\$0.60
10/02/2009	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
10/02/2009	RE2	SCAN/COPY (1 @0.10 PER PG)	\$0.10
10/05/2009	PAC	12304.00002 PACER Charges for 10-05-09	\$11.52
10/06/2009	PAC	12304.00002 PACER Charges for 10-06-09	\$29.20
10/07/2009	PAC	12304.00002 PACER Charges for 10-07-09	\$14.32
10/07/2009	WL	12304.00002 Westlaw Charges for 10-07-09	\$19.45
10/08/2009	PAC	12304.00002 PACER Charges for 10-08-09	\$7.12
10/09/2009	PAC	12304.00002 PACER Charges for 10-09-09	\$28.64
10/12/2009	PAC	12304.00002 PACER Charges for 10-12-09	\$3.60
10/14/2009	PAC	12304.00002 PACER Charges for 10-14-09	\$30.40
10/15/2009	PAC	12304.00002 PACER Charges for 10-15-09	\$23.44
10/15/2009	RE2	SCAN/COPY (30 @0.10 PER PG)	\$3.00
10/16/2009	PAC	12304.00002 PACER Charges for 10-16-09	\$18.48
10/19/2009	PAC	12304.00002 PACER Charges for 10-19-09	\$7.12
10/20/2009	PAC	12304.00002 PACER Charges for 10-20-09	\$7.20
10/21/2009	PAC	12304.00002 PACER Charges for 10-21-09	\$39.60
10/22/2009	PAC	12304.00002 PACER Charges for 10-22-09	\$29.12
10/23/2009	PAC	12304.00002 PACER Charges for 10-23-09	\$18.88
10/26/2009	PAC	12304.00002 PACER Charges for 10-26-09	\$20.56
10/26/2009	RE2	SCAN/COPY (22 @0.10 PER PG)	\$2.20
10/27/2009	PAC	12304.00002 PACER Charges for 10-27-09	\$12.56
10/28/2009	PAC	12304.00002 PACER Charges for 10-28-09	\$45.12
10/28/2009	RE	(CORR 51 @0.10 PER PG)	\$5.10
10/28/2009	RE2	SCAN/COPY (35 @0.10 PER PG)	\$3.50
10/29/2009	PAC	12304.00002 PACER Charges for 10-29-09	\$12.32
10/30/2009	PAC	12304.00002 PACER Charges for 10-30-09	\$14.32

Total Expenses:

\$4,836.16

Summary:

Total professional services	\$113,719.50
Total expenses	\$4,836.16
Net current charges	\$118,555.66

Net balance forward \$26,160.83

Total balance now due \$144,716.49

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ACS	Sahn, Andrew C.	28.90	150.00	\$4,335.00
AWC	Caine, Andrew W.	0.70	695.00	\$486.50
BDD	Dassa, Beth D.	1.50	225.00	\$337.50
BEL	Levine, Beth E.	47.90	525.00	\$25,147.50
DAA	Abadir, David A.	2.40	395.00	\$948.00
DAZ	Ziehl, Dean A.	0.10	825.00	\$82.50
HCK	Kevane, Henry C.	0.10	725.00	\$72.50
JAM	Morris, John A.	65.50	725.00	\$47,487.50
JNP	Pomerantz, Jeffrey N.	34.70	725.00	\$25,157.50
JSP	Pomerantz, Jason S.	0.90	525.00	\$472.50
MAM	Matteo, Mike A.	8.90	195.00	\$1,735.50
RJF	Feinstein, Robert J.	5.50	825.00	\$4,537.50
RMP	Pachulski, Richard M.	3.10	895.00	\$2,774.50
SEG	Goldich, Stanley E.	0.20	725.00	\$145.00
		<hr/>	<hr/>	<hr/>
		200.40		\$113,719.50

Task Code Summary

		Hours	Amount
AA	Asset Analysis/Recovery[B120]	0.30	\$217.50
AC	Avoidance Actions	0.70	\$486.50
AD	Asset Disposition [B130]	0.10	\$72.50
CA	Case Administration [B110]	9.40	\$1,898.00
CN	CANADA	1.70	\$1,232.50
CO	Claims Admin/Objections[B310]	157.20	\$87,762.50
CP	Compensation Prof. [B160]	2.70	\$1,211.50
GC	General Creditors Comm. [B150]	1.70	\$902.50
HR	Hearings	1.30	\$942.50
LN	Litigation (Non-Bankruptcy)	4.60	\$3,385.00
PD	Plan & Disclosure Stmt. [B320]	14.90	\$11,291.50
PI	Plan Implementation [B320]	1.10	\$899.50
RP	Retention of Prof. [B160]	1.30	\$952.50
SL	Stay Litigation [B140]	0.10	\$72.50
TI	Tax Issues [B240]	3.30	\$2,392.50
		<hr/>	<hr/>
		200.40	\$113,719.50

Invoice number 86310

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Expense Code Summary

Air Fare [E110]	\$1,459.81
Airport Parking	\$133.99
Auto Travel Expense [E109]	\$163.72
Working Meals [E1	\$69.01
Conference Call [E105]	\$84.67
Federal Express [E108]	\$10.58
Hotel Expense [E110]	\$2,398.45
Pacer - Court Research	\$406.88
Reproduction Expense [E101]	\$5.70
Reproduction/ Scan Copy	\$8.90
Travel Expense [E110]	\$75.00
Westlaw - Legal Research [E106	\$19.45
	<hr/>
	\$4,836.16

EXHIBIT E

SUMMARY OF DISBURSEMENTS BILLED

Expense Category	Total Expenses
Air Fare	\$2,793.71
Airport Parking	\$233.63
Auto Travel Expense	\$645.72
Business / Working Meals	\$144.32
Conference Call	\$328.92
Court Parking	\$58.00
Hotel Expense	\$2,637.82
Postage / Federal Express	\$10.58
Reproduction Expense	\$12.50
Reproduction / Scan Copy	\$91.90
Research	\$670.17
TOTAL EXPENSES:	\$7,597.27
Less Prior Period Airfare Credit	(\$4,164.20)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> , ¹	:	Case No. 08-35653-KRH
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	:	

**CERTIFICATION UNDER GUIDELINES FOR FEES AND
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT
OF FOURTH INTERIM APPLICATION OF PACHULSKI
STANG ZIEHL & JONES LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE OFFICIAL COMMITTEE OF CREDITORS
FOR THE PERIOD FROM AUGUST 1, 2009 THROUGH OCTOBER 31, 2009**

I, Jeffrey N. Pomerantz, hereby certify that:

1. I am a partner with the applicant firm of Pachulski Stang Ziehl & Jones LLP (“PSZJ”), lead counsel to the Official Committee of Unsecured Creditors appointed in above-captioned matter. I submit this certification with respect to PSZJ’s compliance with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), and the Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation for Professionals (“Administrative Order”), and collectively with the Local Guidelines and UST Guidelines, (the “Guidelines.”)

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

2. This Certification is made in connection with the Fourth Interim Application of Pachulski Stang Ziehl & Jones LLP for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Creditors (the "Application") for the Period from August 1, 2009 through October 31, 2009 ("Interim Period"), in accordance with the Guidelines.

3. In accordance with 18 U.S.C. § 155 and the Rules of this Court, neither I nor any attorney of my firm has entered into any agreement, written or oral, express or implied, with the Office of the United States Trustee, with the Debtors, any creditor or any other party in interest, or any attorney of such person, for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the assets of the Debtor.

4. In accordance with Section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm or any attorney thereof or any person for the division of such compensation as my firm may receive for services rendered in connection with this case, nor will any division or fees prohibited by Section 504 of the Bankruptcy Code be made by me or any partner, counsel or associate of my firm.

5. I certify that: (a) I have read the Application; (b) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines; (c) the fees and disbursements sought are billed at rates in accordance with those customarily charged by PSZJ and generally accepted by PSZJ's clients; and (d) in providing a reimbursable service, PSZJ does not make a profit on that service, whether the service is performed by PSZJ in-house or through a third party.

6. I certify that PSZJ has complied with the provision requiring it to provide the Debtors, on a monthly basis, with a statement of fees and disbursements accrued during the previous month. Copies of such monthly statements are attached as Exhibit D to the Application.

7. I certify that the Debtors, counsel for the statutory creditors' committee, and the United States Trustee for the Eastern District of Virginia are each being provided with a copy of the Application.

Dated: December 14, 2009

PACHULSKI STANG ZIEHL & JONES LLP

By /s/ Jeffrey N. Pomerantz
Jeffrey N. Pomerantz (admitted *pro hac vice*)
10100 Santa Monica Blvd., Suite 1100
Los Angeles, CA 90067-4100
Telephone: 310.277.6910
Facsimile: 310.201.0760

Counsel for the Official Committee of
Unsecured Creditors